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Government of India Ministry of Commerce & Industry Department of Commerce Directorate General of Foreign Trade Udyog Bhawan

Notification No. 54 /2015-2020 New Delhi, Dated: 9th February, 2022

Subject: Notification of ITC (HS), 2022- Schedule-1 (Import Policy).

S.O. (E): In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, the Central Government hereby notifies 'Indian Trade Classification (Harmonised System) 2022 [ITC(HS)2022]' in sync with the Finance Act, 2021 dated 28th March, 2021 and Corrigenda dated 29.12.2021.

2. The modifications/amendments in the Chapter-wise Policy Conditions is at Annexure-I.

3. The List of ITC(HS) codes introduced/deleted/amended/split/merged as per the Finance Act, 2021 is at Annexure-II.

4. The modifications/amendments in the Section Notes, Chapter-wise Main Notes, Supplementary Notes, Chapter heading, sub-headings and description of ITC(HS) codes as per the Finance Act, 2021 is at Annexure-III.

5. The updated ITC(HS) 2022 along with Annexure-I, II & III shall be available on the website of DGFT (<u>https://dgft.gov.in</u>).

Effect of this Notification: ITC(HS) 2022 Schedule-1 (Import Policy) is notified in sync with the Finance Act, 2021. Import policy of drones in CBU/CKD/SKD form under HS Code 8806 is 'Prohibited' with exceptions provided for R&D, Defence and Security purposes. Import of drone components shall be 'Free'. This shall come into force with immediate effect.

This issues with the approval of Minister of Commerce & Industry.

(Santosh Kumar Sarangi) Director General of Foreign Trade & Ex-officio Addl. Secretary to the Government of India

[File No.01/89/180/27/AM-21/PC.II(A)/E-30106]

Annexure referred to in DGFT Notification No. 54/2015-20 dated 09.02.2022 regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC (HS), 2022]'

I. In Chapter-88 of Schedule-I (Import Policy) of ITC (HS), 2022, the Policy Condition No. 03 is revised as follows: -

| Existing Policy condition No. 03 | Revised Policy Condition No. 03 |
|---|--|
| Import of Unmanned Aircraft System (UAS)/Unmanned Aerial Vehicle (UAVs)/Remotely Piloted Aircraft (RPAs)/ drones is "Restricted" requiring prior clearance of the Directorate General of Civil Aviation (DGCA) and import license from DGFT. Further, import of Civil Remotely Piloted Aircraft (RPA) is governed as per the Guidelines issued by the Directorate General of Civil Aviation vide F.No.05-13/2014-AED Vol. IV dated 27th August, 2018. However, Nano category (less than or equal to 250 grams) and operating below 50ft/ 15 meters above ground level requires Equipment Type Approval (ETA) from WPC Wing, Department of Telecommunications for operating in de-licensed frequency band(s) and does not require import clearance of the Directorate General of Civil Aviation (DGCA) or import license from DGFT. | Import of drones in Completely-Built-Up (CBU), Semi-knocked-down (SKD) or Completely-Knocked-down (CKD) form is Prohibited, with following exceptions: - Import of drones by Government entities, educational institutions recognized by central or state government, government recognized R&D entities and drone manufacturers for R&D purpose shall be allowed in CBU, SKD or CKD form subject to import authorisation issued by DGFT in consultation with concerned line ministries. Import of drones for defence & security purposes shall be allowed in CBU, SKD or CKD form subject to import authorisation issued by DGFT in consultation with concerned line ministries. Import of drones for defence & security purposes shall be allowed in CBU, SKD or CKD form subject to import authorisation issued by DGFT in consultation with concerned line ministries. Import of drone components shall be 'Free'. |

Annexure referred to in DGFT Notification No. 54/2015-20 dated 09.02.2022 regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC (HS), 2022]'

| ITC(HS) | Item description | Policy | Policy condition |
|----------|---|---------|------------------|
| 03051000 | - Flours, meals and pellets of fish fit for kg. 30% - human consumption | DELETED | |
| 0309 | FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, FIT FOR HUMAN CONSUMPTION | | |
| 030910 | - Of fish: | | |
| 03091010 | Fresh or chilled | Free | |
| 03091020 | Frozen | Free | |
| 03091030 | Salted, in brine, dried or smoked | Free | |
| 03091090 | Other | Free | |
| 030990 | - Other: | | |
| | Of crustaceans, fresh or chilled: | | |
| 03099011 | Vannamei shrimp (Litopenaeus vannamei) | Free | |
| 03099012 | Indian white shrimp (Fenneropenaeus indicus) | Free | |
| 03099013 | Black tiger shrimp (Penaeus monodon) | Free | |
| 03099014 | Flower shrimp (Penaeus semisulcatus) | Free | |
| 03099019 | Other | Free | |
| | Of crustaceans, frozen: | | |
| 03099021 | Vannamei shrimp (Litopenaeus vannamei) | Free | |
| 03099022 | Indian white shrimp (Fenneropenaeus indicus) | Free | |
| 03099023 | Black tiger shrimp (Penaeus monodon) | Free | |
| 03099024 | Flower shrimp (<i>Penaeus semisulcatus</i>) | Free | |
| 03099029 | Other | Free | |

| | Of crustaceans, salted, in brine, dried or smoked: | |
|----------|---|------------|
| 03099031 | Vannamei shrimp (Litopenaeus vannamei) | Free |
| 03099032 | Indian white shrimp (Fenneropenaeus indicus) | Free |
| 03099033 | Black tiger shrimp (Penaeus monodon) | Free |
| 03099034 | Flower shrimp (<i>Penaeus semisulcatus</i>) | Free |
| 03099039 | Other | Free |
| 03099040 | Of crustaceans, other | Free |
| 03099050 | Of molluscs, fresh or chilled | Free |
| 03099060 | Of molluscs, frozen | Free |
| 03099070 | Of molluscs, salted, in brine, dried or smoked | Free |
| 03099080 | Of molluscs, other | Free |
| 03099090 | Other | Free |
| 04031000 | - Yogurt | DELETED |
| 04032000 | - Yogurt | Free |
| 041000 | Edible products of animal origin, not elsewhere specified or included | DELETED |
| 04100010 | Of Wild animals | DELETED |
| 04100020 | Turtle eggs and Salanganes nests (birds nests) | DELETED |
| 04100090 | Other | DELETED |
| 041010 | - Insects: | |
| 04101010 | Fresh, chilled or frozen | Restricted |
| 04101020 | Salted, in brine, dried or smoked | Restricted |
| 04101090 | Other | Restricted |
| 041090 | - Other: | |
| 04109010 | Of wild animals | Prohibited |
| 04109020 | Turtle eggs and Salanganes' nests ("birds' nests") | Restricted |
| 04109090 | Other | Restricted |
| 07095200 | Mushrooms of the genus Boletus | Free |

| 07095300 | Mushrooms of the genus Cantharellus | Free | |
|----------|--|---------|--|
| 07095400 | Shiitake (Lentinus edodes) | Free | |
| 07095500 | Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum) | Free | |
| 07095600 | Truffles (Tuber spp.) | Free | |
| 07123400 | Shiitake (Lentinus edodes) | Free | |
| 08029000 | - Other | DELETED | |
| | - Other: | | |
| 08029100 | Pine nuts, in shell | Free | |
| 08029200 | Pine nuts, shelled | Free | |
| 08029900 | Other | Free | |
| 12116000 | - Bark of African cherry (Prunus africana) | Free | |
| 15091000 | - Virgin | DELETED | |
| 15092000 | - Extra virgin olive oil | Free | |
| 15093000 | - Virgin olive oil | Free | |
| 15094000 | - Other virgin olive oils | Free | |
| 151000 | - Other oils and their fractions obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509: | DELETED | |
| 15100010 | Crude oil | DELETED | |
| 15100091 | Edible grade | DELETED | |
| 15100099 | Other | DELETED | |
| 15101000 | - Crude olive pomace oil | Free | |
| 151090 | - Other: | | |
| 15109010 | Refined olive pomace oil | Free | |
| 15109090 | Other | Free | |
| 15156000 | - Microbial fats and oils and their fractions | Free | |
| 15163000 | - Microbial fats and oils and their fractions | Free | |
| 151800 | - Animal or vegetable fats and oils and their fractions, boiled, | DELETED | |

| | oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included : | | |
|----------|---|------------|--|
| 15180011 | Lin seed oil: Edible grade | DELETED | |
| 15180019 | Lin seed oil: Other | DELETED | |
| 15180021 | Castor oil, dehydrated: Edible grade | DELETED | |
| 15180029 | Castor oil, dehydrated: Other | DELETED | |
| 15180031 | Other vegetable oil and its fats: Edible grade | DELETED | |
| 15180039 | Other vegetable oil and its fats: Other | DELETED | |
| 15180040 | Other | DELETED | |
| 2404 | PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY | | |
| | - Products intended for inhalation without combustion: | | |
| 24041100 | containing tobacco or reconstituted tobacco | Prohibited | Import of electronic cigarettes (e- cigarettes) or any parts or components therof such as refill pods, atomisers, cartridges etc, including all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e-Hookah and the like devices by whatever name and |

| | | | shape, size or form it may have, but does not include any products licensed under the Drugs and Cosmetics Act, 1940 is Prohibited in accordance with the Prohibition of Electronic Cigarettes' (Production, Manufacture, Import, Exports, Transport, Sale, Distribution, Storage and Advertisement) Act, 2019 |
|----------|-----------------------------|------------|--|
| 24041200 | Other, containing nicotine | Prohibited | Import of electronic cigarettes (e- cigarettes) or any parts or components thereof such as refill pods, atomisers, cartridges etc, including all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e-Hookah and the like devices by whatever name and shape, size or form it may have, but does not include any products licensed under the Drugs and Cosmetics Act, 1940 is Prohibited in accordance with the Prohibition of Electronic Cigarettes' (Production, Manufacture, Import, Exports, Transport, Sale, Distribution, Storage and Advertisement) Act, 2019 |
| 24041900 | Other | Prohibited | Import of electronic cigarettes (e- cigarettes) or any parts or components thereof such as refill pods, atomisers, cartridges etc, including all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e-Hookah and the like devices by whatever name and shape, size or form it may have, but does not include any products licensed under the Drugs and Cosmetics Act, 1940 is Prohibited in accordance with the Prohibition of Electronic Cigarettes' (Production, Manufacture, Import, Exports, Transport, Sale, Distribution, Storage and Advertisement) Act, 2019 |
| | - Other: | | |
| 24049100 | For oral application | Free | |
| 24049200 | For transdermal application | Free | |
| 24049900 | Other | Free | |
| 25183000 | - Dolomite ramming mix | DELETED | |

| 28444000 | Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | DELETED | |
|----------|--|------------|---|
| | - Radioactive elements and isotopes and compounds other than those of sub-heading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: | | |
| 28444100 | Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules thereunder. However, import of Radioimmunoassay kits intended for the diagnosis of disease or disorders in human beings or animals is Free subject to prior permission of AERB. |
| 28444200 | Actinium-225, actinium- 227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium- 148, polonium208, polonium- 209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules thereunder. However, import of Radioimmunoassay kits intended for the diagnosis of disease or disorders in human beings or animals is Free subject to prior permission of AERB. |
| 28444300 | Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules thereunder. However, import of Radioimmunoassay kits intended for |

| | products and mixtures containing these elements, isotopes or compounds | | the diagnosis of disease or disorders in human beings or animals is Free subject to prior permission of AERB. |
|----------|--|------------|---|
| 28444400 | Radioactive residues | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules thereunder. However, import of Radioimmunoassay kits intended for the diagnosis of disease or disorders in human beings or animals is Free subject to prior permission of AERB. |
| 28452000 | - Boron enriched in boron-10 and its compounds | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules there under. |
| 28453000 | - Lithium enriched in lithium- 6 and its compounds | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules there under. |
| 28454000 | - Helium-3 | Restricted | Import subject to Atomic Energy Act, 1962 (as amended from time to time) and Rules there under. |
| 29033100 | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons : Ethylene dibromide (ISO) (1,2- dibromoethane) | DELETED | |
| 290339 | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons : Other | DELETED | |
| 29033911 | Fluorinated derivatives: - 1-Propene, 1,1,3,3,3- Pentaflouro -2- (trifluoromethyl) (PFIB) | DELETED | |
| 29033919 | Fluorinated derivatives: - Other | DELETED | |
| 29033920 | Brominated derivative | DELETED | |
| 29033930 | Iodinated derivatives | DELETED | |
| 29033990 | Other | DELETED | |
| | - Saturated fluorinated derivatives of acyclic hydrocarbons: | | |
| 29034100 | Trifluoromethane (HFC- 23) | Free | |
| | Difluoromethane (HFC-32) | Free | |
| 29034300 | Fluoromethane (HFC-41), 1,2-difluoroethane | Free | |

| | (HFC-152) and 1,1- difluoroethane (HFC152a) | | |
|----------|---|------|--|
| 29034400 | Pentafluoroethane (HFC- 125), 1,1,1- trifluoroethane (HFC-143a) and 1,1,2- trifluoroethane (HFC-143) | Free | |
| 29034500 | 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134) | Free | |
| | 1,1,1,2,3,3,3- Heptafluoropropane (HFC227ea), 1,1,1,2,2,3- hexafluoropropane (HFC236cb), 1,1,1,2,3,3- hexafluoropropane (HFC236ea) and 1,1,1,3,3,3- hexafluoropropane (HFC-236fa) | Free | |
| 29034700 | 1,1,1,3,3- Pentafluoropropane (HFC- 245fa) and 1,1,2,2,3- pentafluoropropane (HFC245ca) | Free | |
| 29034800 | 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5- decafluoropentane (HFC-43-10mee) | Free | |
| 29034900 | Other | Free | |
| | - Unsaturated fluorinated derivatives of acyclic hydrocarbons: | | |
| 29035100 | 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3- tetrafluoropropene (HFO- 1234ze) and (z)-1,1,1,4,4,4- hexafluoro-2-butene (HFO1336mzz) | Free | |
| 290359 | Other: | | |
| 29035910 | 1,1,3,3,3-pentafluoro-2- (trifluoromethyl)prop-1-ene [Perfluoroisobutene (PFIB)] | Free | |
| 29035990 | Other | Free | |

| | - Brominated or iodinated derivatives of acyclic hydrocarbons: | | |
|----------|---|---------|---|
| 29036100 | Methyl bromide (bromomethane) | Free | |
| 29036200 | Ethylene dibromide (ISO) (1,2-dibromoethane) | Free | |
| 29036900 | Other | Free | |
| 29301000 | - 2-(N,N-Dimethylamino) ethanethiol | Free | |
| 29309092 | Di-Methyl Amino Ethanethiol | DELETED | |
| 29309094 | Diethyl amino ethanethiol hydrochloride | DELETED | |
| 29311020 | Tetraethyl lead | DELETED | |
| 29311090 | Tetraethyl lead | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29313100 | - Other organo-phosphorous derivatives: Dimethyl methylphosphonate | DELETED | |
| 29313200 | - Other organo-phosphorous derivatives : Dimethyl propylphosphonate | DELETED | |
| 29133300 | Other organo-phosphorous derivatives : Diethyl ethylphosphonate | DELETED | |
| 29313400 | - Other organo-phosphorous derivatives : Sodium 3- (trihydroxysilyl)propyl methylphosphonate | DELETED | |
| 29313500 | - Other organo-phosphorous derivatives : 2,4,6- Tripropyl-1,3,5,2,4,6- trioxatriphosphinane 2,4,6- trioxide | DELETED | |
| 29313600 | - Other organo-phosphorous derivatives : (5-Ethyl-2- methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl)methyl methyl methylphosphonate | DELETED | |
| 29313700 | - Other organo-phosphorous derivatives : Bis[(5-ethyl-2- methyl-2-oxido-1,3,2- dioxaphosphinan-5- yl)methyl] methylphosphonate | DELETED | |

| 29313800 | - Other organo-phosphorous derivatives : Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1) | DELETED | |
|----------|---|---------|--|
| 29313900 | - Other organo-phosphorous derivatives : Other | DELETED | |
| | - Non-halogenated organo- phosphorous derivatives: | | |
| 29314100 | Dimethyl methylphosphonate | Free | |
| 29314200 | Dimethyl propylphosphonate | Free | |
| 29314300 | Diethyl ethylphosphonate | Free | |
| 29314400 | Methylphosphonic acid | Free | |
| 29314500 | - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1) | Free | |
| 29314600 | 2,4,6-Tripropyl-1,3,5,2,4,6- trioxatriphosphinane 2,4,6- trioxide | Free | |
| 29314700 | (5-Ethyl-2-methyl-2-oxido- 1,3,2-dioxaphosphinan5-yl) methyl methyl methylphosphonate | Free | |
| 29314800 | 3,9-Dimethyl-2,4,8,10- tetraoxa-3,9- diphosphaspiro[5.5] undecane 3,9-dioxide | Free | |
| 293149 | Other: | | |
| 29314910 | Sodium 3- (trihydroxysilyl) propyl methylphosphonate | Free | |
| 29314920 | Bis[(5-ethyl-2-methyl-2- oxido-1,3,2- dioxaphosphinan-5- yl)methyl] methylphosphonate | Free | |
| 29314990 | Other | Free | |
| | - Halogenated organo- phosphorous derivatives: | | |
| 29315100 | Methylphosphonic dichloride | Free | |
| 29315200 | Propylphosphonic dichloride | Free | |

| 29315300 | O-(3-chloropropyl) O-[4- nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate | Free | |
|----------|---|---------|--|
| 29315400 | Trichlorfon (ISO) | Free | |
| 29315900 | Other | Free | |
| 293190 | - Other: | | |
| | Organo-arsenic compounds: | | |
| 29319010 | Organo arsenic compounds | DELETED | |
| 29319011 | Methylarsonic acid and its salt | Free | |
| 29319012 | Cacodylic acid and its salt | Free | |
| 29319013 | p-Aminophenylarsonic acid and its salt | Free | |
| 29319014 | Amino- hydroxyphenylarsonic acids, their formyl and acetyl derivatives and their salts | Free | |
| 29319015 | Arsenobenzene and its derivatives | Free | |
| 29319019 | Other | Free | |
| 29319020 | Organo-silicon compounds | Free | |
| 29319030 | o-Iodosobenzoic acid | Free | |
| 29329600 | Carbofuran (ISO) | Free | |
| 293333 | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN)(PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof: | | |
| | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), | | |

| | carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN); salts thereof: | | |
|----------|---|---------|--|
| 29333300 | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure : Alfentanil (INN), anileridine (INN), bezitramide (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), propiram (INN) and trimeperidine (INN); salts thereof | DELETED | |
| 29333311 | Alfentanil (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333312 | Anileridine (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333313 | Bezitramide (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333314 | Bromazepam (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333315 | Carfentanil (INN) and its salt | Free | |
| 29333316 | Difenoxin (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333317 | Diphenoxylate (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333318 | Dipipanone (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| | Fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN); salts thereof | | |
| 29333321 | Fentanyl (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333322 | Ketobemidone (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333323 | Methylphenidate (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |

| 29333324 | Pentazocine (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
|----------|--|---------|--|
| 29333325 | Pethidine (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333326 | Pethidine (INN) intermediate A and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333327 | Phencyclidine (INN) (PCP) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333328 | Phenoperidine (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| | Pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof: | | |
| 29333331 | Pipradrol (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333332 | Piritramide (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333333 | Propiram (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333334 | Remifentanil (INN) and its salt | Free | |
| 29333335 | Trimeperidine (INN) and its salt | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29333400 | Other fentanyls and their derivatives | Free | |
| 29333500 | 3-Quinuclidinol | Free | |
| 29333600 | 4-Anilino-N- phenethylpiperidine (ANPP) | Free | |
| 29333700 | N-Phenethy l-4-piperidone (NPP) | Free | |
| 29333920 | Derivatives of pyridine: - Piperidine and its derivatives | DELETED | |
| 29333930 | Derivatives of pyridine: - 1-Azabicyclo (2.2.2.) octan- 3-ol | DELETED | |
| 29349200 | Other fentanyls and their derivatives | Free | |
| 29394100 | Ephedrine and its salts | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 29394110 | Ephedrine alkaloids | DELETED | |
| 29394120 | Ephedrine hydrochloride | DELETED | |
| 29394190 | Other | DELETED | |

| 29394500 | - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts | Free | Subject to Policy Condition No. 3 of Chapter 29. |
|----------|--|---------|---|
| 29397100 | Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof | DELETED | |
| | - Other, of vegetal origin: | | |
| 29397200 | - Cocaine, ecgonine; salts, esters and other derivatives thereof | Free | Subject to Policy Condition No. 3 of Chapter 29. |
| 293979 | Other: | DELETED | |
| 29397900 | Other | Free | |
| 29397910 | Nicotine | DELETED | |
| 29397990 | Other | DELETED | |
| 30021100 | Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes Malaria diagnostic test kits | DELETED | |
| 300213 | Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale | DELETED | |
| 30021300 | Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale | Free | |
| 30021310 | Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale | DELETED | |
| 300214 | Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | DELETED | |

| | Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale | |
|----------|---|---------|
| 30021400 | Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale | Free |
| 30021410 | Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale | DELETED |
| 30021900 | Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes Other | DELETED |
| 300220 | Vaccines for human medicine | DELETED |
| 30022011 | Single Vaccines: For cholera and typhoid | DELETED |
| 30022012 | Single Vaccines: For hepatitis | DELETED |
| 30022013 | Single Vaccines: For tetanus | DELETED |
| 30022014 | Single Vaccines: For polio | DELETED |
| 30022015 | Single Vaccines: For tuberculosis | DELETED |
| 30022016 | Single Vaccines: For rabies | DELETED |
| 30022017 | Single Vaccines: For Japanese encephalitis | DELETED |
| 30022018 | Single Vaccines: For whopping cough (pertusis) | DELETED |
| 30022019 | Single Vaccines: Other | DELETED |
| 30022021 | Mixed vaccines: For diphtheria, pertusis and tetanus (DPT) | DELETED |
| 30022022 | Mixed vaccines: For diphtheria and tetanus (DT) | DELETED |
| 30022023 | Mixed vaccines: For measles, mumps, and rubella (MMR) | DELETED |

| 30022024 | Mixed vaccines: For typhoid-paratyphoid (TAB) or typhoid- paratyphoid-cholera (TABC) | DELETED | |
|----------|--|---------|--|
| 30022029 | Mixed vaccines: Other | DELETED | |
| 30023000 | Vaccines for veterinary medicine | DELETED | |
| | - Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: | | |
| 300241 | Vaccines for human medicine: | | |
| | Single vaccines for: | | |
| 30024111 | Cholera and typhoid | Free | |
| 30024112 | Hepatitis | Free | |
| 30024113 | Tetanus | Free | |
| 30024114 | Polio | Free | |
| 30024115 | Tuberculosis | Free | |
| 30024116 | Rabies | Free | |
| | Japanese encephalitis | Free | |
| 30024118 | Whopping cough (pertussis) | Free | |
| 30024119 | Other | Free | |
| | Mixed vaccines for: | | |
| 30024121 | Diphtheria, pertussis and tetanus (DPT) | Free | |
| 30024122 | Diphtheria and tetanus (DT) | Free | |
| 30024123 | Measles, mumps and rubella (MMR) | Free | |
| 30024124 | Typhoid-paratyphoid (TAB) | Free | |
| 30024125 | Typhoid-paratyphoid- cholera (TABC) | Free | |
| 30024129 | Other | Free | |
| 30024200 | Vaccines for veterinary medicine | Free | |
| 300249 | Other | | |
| 30024910 | Cultures of micro- organisms (excluding yeast) | Free | |
| | | | |

| 30024990 | Other | Free | |
|----------|---|---------|--|
| | - Cell cultures, whether or not modified | | |
| 30025100 | Cell therapy products | Free | |
| 30025900 | Other | Free | |
| 30029030 | Cultures of micro- organisms (excluding yeast) | DELETED | |
| 30029040 | Toxins | DELETED | |
| 30062000 | Blood-grouping reagents | DELETED | |
| 30069200 | Other : Waste pharmaceuticals | DELETED | |
| 30069300 | Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses | Free | |
| 32041800 | - Carotenoid colouring matters and Preparations based thereon | Free | |
| 340211 | Organic surface-active agents, whether or not put up for retail sale : Anionic | DELETED | |
| 34021110 | Silicone surfactant | DELETED | |
| 34021190 | Other | DELETED | |
| 34021200 | Organic surface-active agents, whether or not put up for retail sale : Cationic | DELETED | |
| 34021300 | Organic surface-active agents, whether or not put up for retail sale : Non-ionic | DELETED | |
| 34021900 | Organic surface-active agents, whether or not put up for retail sale : Other | DELETED | |
| 340220 | Preparations put up for retail sale | DELETED | |
| 34022010 | Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents | DELETED | |
| 34022020 | Cleaning or degreasing preparations not having a | DELETED | |

| | basis of soap or other organic surface active agents | | |
|----------|--|------------|--|
| 34022090 | Other | DELETED | |
| | - Anionic organic surface active agents, whether or not put up for retail sale: | | |
| 34023100 | Linear alkylbenzene sulphonic acids and their salts | Free | |
| 34023900 | Other | Free | |
| | - Other organic surface active agents, whether or not put up for retail sale: | | |
| 34024100 | Cationic | Free | |
| 34024200 | Non-ionic | Free | |
| 34024900 | Other | Free | |
| 34025000 | - Preparations put up for retail sale | Free | |
| 360300 | - Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators: | DELETED | |
| | Safety fuses : | DELETED | |
| 36030011 | Safety fuses: For mine blasting | DELETED | |
| 36030019 | Safety fuses: Other | DELETED | |
| 36030020 | Safety fuses: Detonating fuses | DELETED | |
| 36030031 | Percussion and detonating caps: Non-ordnance | DELETED | |
| 36030039 | Percussion and detonating caps: Other | DELETED | |
| 36030041 | Igniters: Non-ordnance | DELETED | |
| 36030049 | Igniters: Other | DELETED | |
| 36030051 | Electric Detonators: Containing explosives electrically ignited, non- ordnance | DELETED | |
| 36030059 | Electric Detonators: Other | DELETED | |
| 36031000 | - Safety fuses | Restricted | |

| 36032000 | - Detonating cords | Restricted | |
|----------|--|------------|--|
| 36033000 | - Percussion caps | Restricted | |
| 36034000 | - Detonating caps | Restricted | |
| 36035000 | - Igniters | Restricted | |
| 36036000 | - Electric detonators | Restricted | |
| 382200 | - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials : | DELETED | |
| 38220011 | For medical diagnosis: Pregnancy confirmation reagent | DELETED | |
| 38220012 | Reagents for diagnosing AIDS | DELETED | |
| 38220019 | Other | DELETED | |
| 38220090 | Other | DELETED | |
| | - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits: | | |
| 38221100 | For malaria | Free | |
| 38221200 | For Zika and other diseases transmitted by mosquitoes of the genus Aedes | Free | |
| 38221300 | For blood-grouping | Free | |
| 382219 | Other: | | |
| 38221910 | Pregnancy test kit | Free | |
| 38221990 | Other | Free | |
| 382290 | - Other: | | |
| 38229010 | Certified reference materials | Free | |
| 38229090 | Other | Free | |
| 38247100 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing chlorofluorocarbons (CFCs), whether or not containing | DELETED | |

| | hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | | |
|----------|---|---------|--|
| 38247200 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | DELETED | |
| 38247300 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing hydrobromofluorocarbons (HBFCs) | DELETED | |
| 38247400 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | DELETED | |
| 38247500 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing carbon tetrachloride | DELETED | |
| 38247600 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing 1,1,1- trichloroethane (methyl chloroform) | DELETED | |
| 38247700 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing bromomethane (methyl bromide) or bromochloromethane | DELETED | |
| 38247800 | Mixtures containing halogenated derivatives of methane, ethane or propane : Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), | DELETED | |

| | but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | | |
|----------|--|------------|---|
| 38247900 | Mixtures containing halogenated derivatives of methane, ethane or propane : Other | DELETED | |
| 38248900 | - Containing short-chain chlorinated paraffins | Free | |
| 38249200 | Polyglycol esters of methylphosphonic acid | Free | |
| 3827 | MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED | | |
| | - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform): | | |
| 38271100 | Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |
| 38271200 | Containing hydrobromofluorocarbons (HBFCs) | Restricted | Import permitted as per Policy Condition 3 and Policy Condition 5. |
| 38271300 | Containing carbon tetrachloride | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |
| 38271400 | Containing 1,1,1- trichloroethane (methyl chloroform) | Restricted | Import permitted as per Policy Condition 3 and Policy Condition 5. |
| 38272000 | - Containing bromochlorodifluoromethane | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |

| | (Halon-1211), bromotrifluoromethane (Halon1301) or | | |
|----------|---|------------|---|
| | dibromotetrafluoroethanes (Halon2402) | | |
| | - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs): | | |
| 38273100 | - Containing substances ofsub-headings 2903 41 to 290348 | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |
| 38273200 | - Other, containingsubstances of sub-headings2903 71 to 2903 75 | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |
| 38273900 | Other | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |
| 38274000 | - Containing methyl bromide (bromomethane) or bromochloromethane | Restricted | Import permitted as per Policy Condition 3 of Chapter 38 |
| | - Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | | |
| 38275100 | Containing trifluoromethane (HFC-23) | Free | |
| 38275900 | Other | Free | |
| | -Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | | |
| 38276100 | Containing 15% or more by mass of 1,1,1- trifluoroethane (HFC-143a) | Free | |
| 38276200 | - Other, not included in the sub-heading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | Free | |

| 38276300 | Other, not included in the sub-headings above, containing 40% or more by mass of pentafluoroethane (HFC-125) | Free | |
|----------|---|---------|--|
| 38276400 | Other, not included in the sub-headings above, containing 30% or more by mass of 1,1,1,2- tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | Free | |
| 38276500 | - Other, not included in the sub-headings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125) | Free | |
| 38276800 | - Other, not included in the sub-headings above, containing substances of sub- headings 2903 41 to 2903 48 | Free | |
| 38276900 | Other | Free | |
| 38279000 | - Other | Free | |
| 390720 | Other polyethers | DELETED | |
| 39072010 | Poly (ether alcohols) | DELETED | |
| 39072090 | Other | DELETED | |
| | - Other polyethers: | | |
| 39072100 | Bis(polyoxyethylene) methylphosphonate | Free | Import of pre-blended polyol containing Group VI substances, including HCFC141b, is not permitted as per Ozone Depleting Substances (Regulation and Control) Amendment Rules, 2014. |
| 390729 | Other: | | |
| 39072910 | Poly(ether alcohols) | Free | Import of pre-blended polyol containing Group VI substances, including HCFC141b, is not permitted as per Ozone Depleting Substances (Regulation and Control) Amendment Rules, 2014. |
| 39072990 | Other | Free | Import of pre-blended polyol containing Group VI substances, |

| | | | including HCFC141b, is not permitted as per Ozone Depleting Substances (Regulation and Control) Amendment Rules, 2014. |
|----------|--|---------|---|
| 39112000 | - Poly (1,3-phenylene methylphosphonate) | Free | |
| 40151100 | Gloves, mittens and mitts : Surgical | DELETED | |
| 40151200 | Of a kind used for medical, surgical, dental or veterinary purposes | Free | |
| 44013200 | Wood briquettes | Free | |
| 44014000 | Sawdust and wood waste and scrap, not agglomerated | DELETED | |
| | - Sawdust and wood waste and scrap, not agglomerated: | | |
| 44014100 | Sawdust | Free | |
| 44014900 | Other | Free | |
| 440220 | - Of shell or nut: | | |
| 44022010 | Of coconut shell | Free | |
| 44022090 | Other | Free | |
| 440290 | Other | DELETED | |
| 44029000 | - Other | Free | |
| 44029010 | Of coconut shell | DELETED | |
| 44029090 | Other | DELETED | |
| 44034200 | Teak | Free | |
| 440349 | Other, of tropical wood : Other | DELETED | |
| 44034900 | Other | Free | |
| 44034910 | Teak wood in rough | DELETED | |
| 44034990 | Other | DELETED | |
| 44071300 | Of S-P-F (<i>spruce</i> (<i>Picea</i> <i>spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>)) | Free | |
| 44071400 | Of Hem-fir (Western hemlock (Tsugaheterophylla) and fir (Abies spp.)) | Free | |
| 44072300 | Teak | Free | |
| 440729 | Of tropical wood : Other | DELETED | |
| 44072900 | Other | Free | |

| 44072910 | Teak Wood | DELETED | |
|----------|---|---------|--|
| 44072990 | Other | DELETED | |
| 44124100 | With at least one outer ply of tropical wood | Free | |
| 44124200 | - Other, with at least one outer ply of non-coniferous wood | Free | |
| 44124900 | Other, With both outer plies Of coniferous Wood | Free | |
| | - Blockboard, laminboard and battenboard: | | |
| 44125100 | With at least one outer ply of tropical wood | Free | |
| 44125200 | Other, with at least one outer ply of non-coniferous wood | Free | |
| 44125900 | Other, with both outer plies of coniferous wood | Free | |
| | - Other: | | |
| 441291 | With at least one outer ply of tropical wood: | | |
| 44129110 | Decorative plywood | Free | |
| 44129120 | Tea chest panel or shooks, packed in sets | Free | |
| 44129130 | Marine and aircraft plywood | Free | |
| 44129140 | Cuttings and trimmings of plywood of which not exceeding 5cm | Free | |
| 44129190 | Other | Free | |
| 441292 | Other, with at least one outer ply of non-coniferous wood: | | |
| 44129210 | Decorative plywood | Free | |
| 44129220 | Tea chest panel or shooks, packed in sets | Free | |
| 44129230 | Marine and aircraft plywood | Free | |
| 44129240 | Cuttings and trimmings of plywood of which not exceeding 5cm | Free | |
| 44129290 | Other | Free | |
| 44129400 | Other : Blockboard, laminboard and battenboard | DELETED | |

| 44140000 | Wooden frames for paintings, photographs, mirrors or similar objects. | DELETED | |
|----------|---|---------|--|
| 4414 | Wooden frames for paintings, photographs, mirrors or similar objects. | | |
| 44141000 | - Of tropical wood | Free | |
| 44149000 | - Other | Free | |
| 44181000 | Windows, French-windows and their frames | DELETED | |
| | - Windows, French-windows and their frames: | | |
| 44181100 | Of tropical wood | Free | |
| 44181900 | Other | Free | |
| 441820 | Doors and their frames and thresholds | DELETED | |
| 44182010 | Flush Doors | DELETED | |
| 44182020 | Frames and thresholds of flush doors | DELETED | |
| 44182090 | Other | DELETED | |
| | - Doors and their frames and thresholds: | | |
| 441821 | Of tropical wood: | | |
| 44182110 | Flush doors | Free | |
| 44182120 | Frames and thresholds of flush doors | Free | |
| 44182190 | Other | Free | |
| 441829 | Other: | | |
| 44182910 | Flush doors | Free | |
| 44182920 | Frames and thresholds of flush doors | Free | |
| 44182990 | Other | Free | |
| 44183000 | - Posts and beams other than products of sub-headings 4418 81 to 4418 89 | Free | |
| 44186000 | Posts and beams | DELETED | |
| | - Engineered structural timber products: | | |
| 44188100 | Glue-laminated timber (glulam) | Free | |
| 44188200 | Cross-laminated timber (CLT or X-lam) | Free | |

| 44188300 | I beams | Free | |
|----------|---|---------|--|
| 44188900 | Other | Free | |
| 44189200 | Cellular wood panels | Free | |
| 44192000 | - of tropical wood | Free | |
| 44201000 | Statuettes and other ornaments, of wood | DELETED | |
| | - Statuettes and other ornaments: | | |
| 44201100 | Of tropical wood | Free | |
| 44201900 | Other | Free | |
| 44212000 | - Coffins | Free | |
| 49051000 | Globes | DELETED | |
| 49052000 | - In book form | Free | |
| 490590 | - Other: | | |
| | Geographical, hydrological, astronomical maps or charts | Free | |
| 49059020 | Globe | Free | |
| 49059090 | Other | Free | |
| 49059100 | Other : In book form | DELETED | |
| 490599 | Other : Other | DELETED | |
| 49059910 | Geographical, hydrological, astrological maps or charts | DELETED | |
| 49059990 | Others | DELETED | |
| 55011000 | Of nylon or other polyamides | DELETED | |
| | - Of nylon or other polyamides: | | |
| 55011100 | Of aramids | Free | |
| 55011900 | Other | Free | |
| 570320 | Of nylon or other polyamides | DELETED | |
| 57032010 | Carpets, carpeting and rugs | DELETED | |
| 57032020 | 100percent polyamide tufted velour, or cut pile loop pile carpet mats with jute, rubber latex or PU foam backing | DELETED | |
| 57032090 | Other | DELETED | |
| | - Of nylon or other polyamides: | | |
| 57032100 | Turf | Free | |

| 570329 | Other: | | |
|----------|---|---------|--|
| 57032910 | Carpets, carpeting and rugs | Free | |
| 57032920 | 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing | Free | |
| 57032990 | Other | Free | |
| 570330 | Of other man-made textile materials | DELETED | |
| 57033010 | Carpets, carpeting and rugs | DELETED | |
| 57033020 | 100percent polypropylene carpet mats with jute, rubber, latex or PU foam backing | DELETED | |
| 57033090 | Other | DELETED | |
| | - Of other man-made textile materials: | | |
| 57033100 | Turf | Free | |
| 570339 | Other: | | |
| 5/055910 | Carpets, carpeting and rugs | Free | |
| 57033920 | 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing | Free | |
| 57033990 | Other | Free | |
| 580210 | - Terry towelling and similar woven terry fabrics, of cotton: | | |
| 58021010 | Unbleached | Free | |
| 58021020 | Bleached | Free | |
| 58021030 | Piece dyed | Free | |
| 58021040 | Yarn dyed | Free | |
| 58021050 | Printed | Free | |
| 58021060 | Of Handloom | Free | |
| 58021090 | Other | Free | |
| 58021100 | Terry towelling and similar woven terry fabrics, of cotton : Unbleached | DELETED | |
| 580219 | Terry towelling and similar woven terry fabrics, of cotton : Other | DELETED | |
| 58021910 | Bleached | DELETED | |
| | | | |

| 58021930 | Yarn dyed | DELETED | |
|----------|---|---------|--|
| 58021940 | Printed | DELETED | |
| 58021950 | of Handloom | DELETED | |
| 58021990 | Other | DELETED | |
| 62011100 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles : Of wool or fine animal hair | DELETED | |
| 620112 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles : Of cotton | DELETED | |
| 62011210 | Raincoats | DELETED | |
| 62011290 | Other | DELETED | |
| 620113 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles : Of man-made fibres | DELETED | |
| 62011310 | Raincoats | DELETED | |
| 62011390 | Other | DELETED | |
| 620119 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles : Of other textile materials | DELETED | |
| 62011910 | Of silk | DELETED | |
| 62011990 | Of other textile fibres | DELETED | |
| 620120 | - Of wool or fine animal hair: | | |
| 62012010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
| 62012090 | Other | Free | |
| 620130 | - Of cotton: | | |
| 62013010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
| 62013090 | Other | Free | |
| 620140 | - Of man-made fibres: | | |
| 62014010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
| 62014090 | Other | Free | |
| 620190 | - Of other textile materials: | | |

| | Overcoats, raincoats, car- | | |
|----------|--|---------|--|
| 62019010 | coats, capes, cloaks and similar articles | Free | |
| 62019090 | Other | Free | |
| 62019100 | Other : Of wool or fine animal hair | DELETED | |
| 62019200 | Other : Of cotton | DELETED | |
| 62019300 | Other : Of man-made fibres | DELETED | |
| 620199 | Other : Of other textile materials | DELETED | |
| 62019910 | Of silk | DELETED | |
| 62019990 | Other | DELETED | |
| 620211 | Of wool or fine animal hair : | DELETED | |
| 62021110 | Coats | DELETED | |
| 62021190 | Other | DELETED | |
| 62021200 | Of cotton | DELETED | |
| 62021300 | Of man-made fibres | DELETED | |
| 620219 | Of other textile materials : | DELETED | |
| 62021910 | Coats of silk | DELETED | |
| 62021920 | Coats of all other fibres | DELETED | |
| 62021990 | Other | DELETED | |
| 620220 | - Of wool or fine animal hair: | | |
| 62022010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
| 62022090 | Other | Free | |
| 620230 | - Of cotton: | | |
| 62023010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
| 62023090 | Other | Free | |
| 620240 | - Of man-made fibres: | | |
| 62024010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
| 62024090 | Other | Free | |
| 620290 | - Of other textile materials: | | |

| 62029010 | Overcoats, raincoats, car- coats, capes, cloaks and similar articles | Free | |
|----------|---|---------|--|
| 62029090 | Other | Free | |
| 620291 | Of wool or fine animal hair : | DELETED | |
| 62029110 | Wind and ski-jackets, wind- cheaters | DELETED | |
| 62029190 | Other | DELETED | |
| 620292 | Of cotton : | DELETED | |
| 62029210 | Wind and ski-jackets, wind- cheaters | DELETED | |
| 62029290 | Other | DELETED | |
| 620293 | Of man-made fibres : | DELETED | |
| 62029310 | Wind and ski-jackets, wind- cheaters | DELETED | |
| 62029390 | Other | DELETED | |
| 620299 | Of other textile materials : | DELETED | |
| | Of silk : | DELETED | |
| 62029911 | Wind and ski-jackets | DELETED | |
| 62029919 | Other | DELETED | |
| 62029990 | Other | DELETED | |
| 681292 | Other : Paper, millboard and felt | DELETED | |
| 68129211 | Millboard: Asbestos | DELETED | |
| 68129219 | Millboard: Other | DELETED | |
| 68129290 | Millboard: Other | DELETED | |
| 68129300 | Other : Compressed asbestos fibre jointing, in sheets or rolls | DELETED | |
| 681510 | Non-electrical articles of graphite or other carbon | DELETED | |
| 68151010 | Graphite filter candle | DELETED | |
| 68151020 | Non-electrical articles of graphite | DELETED | |
| 68151090 | Other | DELETED | |
| | - Carbon fibres; articles of carbon fibres for non- electrical uses; other articles | | |

| | of graphite or other carbon for non-electrical uses: | |
|----------|--|---------|
| 68151100 | Carbon fibres | Free |
| 68151200 | Fabrics of carbon fibres | Free |
| 68151300 | Other articles of carbon fibres | Free |
| 68151900 | Other | Free |
| 690310 | Containing by weight more than 50 percent of graphite or other carbon or of a mixture of these products | DELETED |
| | Magnesia carbon bricks, shapes and graphetised alumina | DELETED |
| 69031090 | Other | DELETED |
| 69031000 | - Containing, by weight, more than 50 % of free carbon | Free |
| | - Slivers, rovings, yarn and chopped strands and mats thereof: | |
| 70191300 | Other yarn, slivers | Free |
| 70191400 | Mechanically bonded mats | Free |
| 70191500 | Chemically bonded mats | Free |
| 70191900 | Other | Free |
| 70193100 | Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products : Mats | DELETED |
| 70193200 | Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products : Thin sheets (voiles) | DELETED |
| 70193900 | Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products : Other | DELETED |
| 70194000 | Woven fabrics of rovings | DELETED |
| 70195100 | Other woven fabrics : Of a width not exceeding 30 cm | DELETED |
| 70195200 | Other woven fabrics : Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of | DELETED |

| | filaments measuring per single yarn not more than 136 tex | | |
|----------|--|---------|--|
| 70195900 | Other woven fabrics : Other | DELETED | |
| | - Mechanically bonded fabrics: | | |
| 70196100 | Closed woven fabrics of rovings | Free | |
| 70196200 | Other closed fabrics of rovings | Free | |
| 70196300 | - Closed woven fabrics, plain weave, of yarns, not coated or laminated | Free | |
| 70196400 | - Closed woven fabrics, plain weave, of yarns, coated or laminated | Free | |
| 70196500 | Open woven fabrics of a width not exceeding 30 cm | Free | |
| 70196600 | Open woven fabrics of a width exceeding 30 cm | Free | |
| 70196900 | Other | Free | |
| | - Chemically bonded fabrics: | | |
| 70197100 | Veils (thin sheets) | Free | |
| 70197200 | Other closed fabrics | Free | |
| 70197300 | Other open fabrics | Free | |
| 70198000 | - Glass wool and articles of glass wool | Free | |
| 701990 | Other | DELETED | |
| 70199000 | - Other | Free | |
| 70199010 | Glass wool or glass fibre | DELETED | |
| 70199090 | Other | DELETED | |
| 710420 | Other, unworked or simply sawn or roughly shaped | DELETED | |
| 71042010 | Laboratory-created or laboratory grown or manmade or cultured or synthetic diamonds | DELETED | |
| 71042090 | Other | DELETED | |
| | - Other, unworked or simply sawn or roughly shaped: | | |
| 71042100 | Diamonds | Free | |
| 71042900 | Other | Free | |
| 710490 | Other | DELETED | |

| 71049010 | Laboratory created or laboratory grown or manmade or cultured or synthetic diamonds | DELETED | |
|----------|--|---------|--|
| 71049090 | Other | DELETED | |
| | - Other: | | |
| 71049100 | Diamonds | Free | |
| 71049900 | Other | Free | |
| 741910 | Chain and parts thereof | DELETED | |
| 74191010 | Chain | DELETED | |
| 74191021 | Parts: Of copper chains | DELETED | |
| 74191029 | Parts: Other | DELETED | |
| 74192000 | - Cast, moulded, stamped or forged, but not further worked | Free | |
| 741980 | - Other: | | |
| 74198010 | Reservoirs, tanks, vats and similar containers | Free | |
| 74198020 | Articles of copper alloys electro-plated with nickel- silver | Free | |
| 74198030 | Articles of brass | Free | |
| 74198040 | Copper worked articles | Free | |
| 74198050 | Copper chain | Free | |
| 74198090 | Other articles of copper | Free | |
| 74199100 | Other : Cast, moulded, stamped or forged, but not further worked | DELETED | |
| 741999 | Other : Other | DELETED | |
| 74199910 | Reservoirs, tanks, vats and similar containers of a capacity above 300 l | DELETED | |
| 74199920 | Articles of copper alloys electro-plated with nickel- silver | DELETED | |
| 74199930 | Articles of brass | DELETED | |
| 74199940 | Copper worked articles | DELETED | |
| 74199990 | Other articles of copper | DELETED | |
| 81039000 | Other | DELETED | |
| 81039100 | Crucibles | Free | |

| 81039900 | Other | Free | |
|----------|--|------------|---|
| 810600 | - Bismuth and articles thereof, including waste and scrap: | DELETED | |
| 81060010 | Bismuth, unwrought | DELETED | |
| 81060020 | Waste and scrap of bismuth and bismuth alloys | DELETED | |
| 81060030 | Bismuth, wrought | DELETED | |
| 81060090 | Other | DELETED | |
| 810610 | - Containing more than 99.99 % of bismuth, by weight: | | |
| 81061010 | Bismuth, unwrought | Free | |
| 81061020 | Article of bismuth | Free | |
| 81061090 | Other | Free | |
| 810690 | - Other: | | |
| 81069010 | Waste and scrap of bismuth and bismuth alloys | Restricted | |
| 81069090 | Other | Free | |
| 8107 | Cadmium and articles thereof, including waste and scrap. | DELETED | |
| 81072000 | Unwrought cadmium; powders | DELETED | |
| 81073000 | Waste and scrap | DELETED | |
| 810790 | Other | DELETED | |
| 81079010 | Cadmium, wrought | DELETED | |
| 81079090 | Other | DELETED | |
| 8109 | Zirconium and articles thereof, including waste and scrap. | DELETED | |
| 81092000 | Unwroght zirconium; powders | DELETED | |
| | - Unwrought zirconium; powders: | | |
| 81092100 | - Containing less than 1 part hafnium to 500 parts zirconium by weight | Free | Import of Zirconium powder is, however, Restricted. |
| 81092900 | Other | Free | Import of Zirconium powder is, however, Restricted. |
| 81093000 | Waste and scrap | DELETED | |
| | - Waste and scrap: | | |
| 81093100 | Containing less than 1 part hafnium to 500 parts zirconium by weight | Restricted | |
| 81093900 | Other | Restricted | |
| | | | • |

| 81099000 | Other | DELETED | |
|----------|--|------------|---|
| | - Other: | | |
| 81099100 | Containing less than 1 part hafnium to 500 parts zirconium by weight | Free | |
| 81099900 | Other | Free | |
| | - Hafnium: | | |
| 811231 | Unwrought; waste and scrap; powders: | | |
| 81123110 | Unwrought | Restricted | |
| 81123120 | Waste and scrap | Restricted | |
| 81123130 | Powders | Restricted | |
| 81123900 | Other | Free | |
| | - Rhenium: | | |
| 811241 | Unwrought; waste and scrap; powders: | | |
| 81124110 | Unwrought | Restricted | |
| 81124120 | Waste and scrap | Restricted | |
| 81124130 | Powders | Restricted | |
| 81124900 | Other | Free | |
| | - Cadmium: | | |
| 81126100 | Waste and scrap | Restricted | Import of Cadmium powder is however restricted. |
| 81126900 | Other | Free | |
| 84147000 | - Gas-tight biological safety cabinets | Free | |
| 84191200 | Solar water heaters | Free | |
| 84193100 | Dryers : For agricultural products | DELETED | |
| 84193200 | Dryers : For wood, paper pulp, paper or paperboard | DELETED | |
| 84193300 | - Lyophilisation apparatus, freeze drying units and spray dryers | Free | |
| 84193400 | - Other, for agricultural products | Free | |
| 84193500 | Other, for wood, paper pulp, paper or paperboard | Free | |
| 84213200 | Catalytic converters or particulate filters, whether or not combined, for purifying or | Free | |

| | filtering exhaust gases from internal combustion engines | |
|----------|--|---------|
| 84287000 | - Industrial robots | Free |
| 846210 | Forging or die-stamping Machines (including presses) and hammers | DELETED |
| 84621011 | Hammers: Steam or air, single frame | DELETED |
| 84621012 | Hammers: Steam or air, double frame | DELETED |
| 84621013 | Hammers: Headers and upsetters | DELETED |
| 84621014 | Hammers: Double acting counter blow, air or steam | DELETED |
| 84621019 | Hammers: Other | DELETED |
| 84621020 | Hammers: Forging machines | DELETED |
| 84621030 | Hammers: Die stamping machines | DELETED |
| 84622100 | Bending, folding, straightening or flattening machines (including passes) : Numerically controlled | DELETED |
| 846229 | Bending, folding, straightening or flattening machines (including passes) : Other | DELETED |
| 84622910 | Bending and straightening machines | DELETED |
| 84622920 | Press brakes | DELETED |
| 84622930 | Other rotary head and ram type | DELETED |
| 84622990 | Other | DELETED |
| 84623100 | Shearing machines (including presses), other than combined punching and shearing machines : Numerically controlled | DELETED |
| 846239 | Shearing machines (including presses), other than combined punching and shearing machines : Other | DELETED |
| 84623910 | Plate and sheet shears (guillotine) | DELETED |

| 84623920 | Bar and angle shearing and cropping | DELETED | |
|----------|---|---------|--|
| 84623990 | Other | DELETED | |
| 84624100 | Punching or notching machines (including presses), including combined punching and shearing machines : Numerically controlled | DELETED | |
| 846249 | Punching or notching machines (including presses), including combined punching and shearing machines : Other | DELETED | |
| 84624910 | Punching machines (including turret) | DELETED | |
| 84624920 | Combination of punching, shearing and cropping machines | DELETED | |
| 84624930 | Nibbling machines | DELETED | |
| 84624990 | Other | DELETED | |
| 846291 | Other : Hydraulic presses | DELETED | |
| 84629110 | Hydraulic extension | DELETED | |
| 84629190 | Other | DELETED | |
| 846299 | Other : Other | DELETED | |
| 84629911 | Pneumatic, inclinable and vertical presses: Pneumatic presses | DELETED | |
| 84629912 | Pneumatic, inclinable and vertical presses: Inclinable presses | DELETED | |
| 84629913 | Pneumatic, inclinable and vertical presses: Vertical gap of frame presses | DELETED | |
| 84629914 | Pneumatic, inclinable and vertical presses: Vertical straight presses | DELETED | |
| 84629915 | Pneumatic, inclinable and vertical presses: Vertical forging presses | DELETED | |
| 84629919 | Pneumatic, inclinable and vertical presses: Other | DELETED | |

| 84629920 | Pneumatic, inclinable and vertical presses: Dieing or lobbing machine presses | DELETED | |
|----------|---|---------|--|
| 84629930 | Pneumatic, inclinable and vertical presses: Transfer and multiple presses | DELETED | |
| 84629940 | Pneumatic, inclinable and vertical presses: Horizontal presses | DELETED | |
| 84629950 | Pneumatic, inclinable and vertical presses: Friction screw presses | DELETED | |
| | Pneumatic, inclinable and vertical presses: Knuckle joint presses | DELETED | |
| 84629970 | Pneumatic, inclinable and vertical presses: Coining joint presses | DELETED | |
| | Pneumatic, inclinable and vertical presses: Other | DELETED | |
| | - Hot forming machines for forging, die forging (including presses) and hot hammers: | | |
| 84621100 | Closed die forging machines | Free | |
| 84621900 | Other | Free | |
| | - Bending, folding, straightening or flattening machines (including press brakes) for flat products: | | |
| 84622200 | Profile forming machines | Free | |
| 84622300 | - Numerically controlled press brakes | Free | |
| 84622400 | - Numerically controlled panel benders | Free | |
| 84622500 | Numerically controlled roll forming machines | Free | |
| 84622600 | Other numerically controlled bending, folding, straightening or flattening machines | Free | |
| 84622900 | Other | Free | |
| | - Slitting lines, cut-to-length lines and other shearing | | |

| | machines (excluding presses) for flat products, other than combined punching and shearing machines: | | |
|----------|--|---------|--|
| 84623200 | Slitting lines and cut-to- length lines | Free | |
| 84623300 | Numerically controlled shearing machines | Free | |
| 84623900 | Other | Free | |
| | - Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: | | |
| 84624200 | Numerically controlled | Free | |
| 84624900 | Other | Free | |
| | - Machines for working tube, pipe, hollow section and bar (excluding presses): | | |
| 84625100 | Numerically controlled | Free | |
| 84625900 | Other | Free | |
| | - Cold metal working presses: | | |
| 84626100 | Hydraulic presses | Free | |
| 84626200 | Mechanical presses | Free | |
| 84626300 | Servo-presses | Free | |
| 84626900 | Other | Free | |
| 84629000 | - Other | Free | |
| 84798300 | Cold isostatic presses | Free | |
| 848250 | Other cylindrical roller bearings | DELETED | |
| 84825011 | Radial type: Of bore diameter not exceeding 50 mm | DELETED | |
| 84825012 | Radial type: Of bore diameter exceeding 50 mm but not exceeding 100 mm | DELETED | |
| 84825013 | Radial type: Of bore diameter exceeding 100 mm | DELETED | |
| 84825021 | Thrust roller bearings: Of bore diameter not exceeding 50 mm | DELETED | |

| 84825022 | Thrust roller bearings: Of bore diameter exceeding 50 mm but not exceeding 100 mm | DELETED | |
|----------|--|---------|--|
| 84825023 | Thrust roller bearings: Of bore diameter exceeding 100 mm | DELETED | |
| 84825000 | - Other cylindrical roller bearings, including cage and roller assemblies | Free | |
| 8485 | MACHINES FOR ADDITIVE MANUFACTURING | | |
| 84851000 | - By metal deposit | Free | |
| 84852000 | - By plastics or rubber deposit | Free | |
| 84853000 | - By plaster, cement, ceramics or glass deposit | Free | |
| 84858000 | - Other | Free | |
| 84859000 | - Parts | Free | |
| | - Photovoltaic DC generators: | | |
| 85017100 | Of an output not exceeding 50 W | Free | |
| 85017200 | Of an output exceeding 50 W | Free | |
| 85018000 | - Photovoltaic AC generators | Free | |
| 85074000 | Nickel-iron | DELETED | |
| 85141000 | Resistance heated furnaces and ovens | DELETED | |
| | - Resistance heated furnaces and ovens: | | |
| 85141100 | Hot isostatic presses | Free | |
| 85141900 | Other | Free | |
| 851430 | - Other furnaces and ovens: | DELETED | |
| 85143010 | For melting | DELETED | |
| 85143090 | Other | DELETED | |
| 85143100 | Electron beam furnaces | Free | |
| 85143200 | - Plasma and vacuum arc furnaces | Free | |
| 85143900 | Other | Free | |
| 851712 | Telephone sets, including telephones for cellular networks or for other wireless networks : | DELETED | |

| | Telephones for cellular networks or for other wireless networks | | |
|----------|---|------------|--|
| 85171211 | Mobile phones, other than push button type | DELETED | |
| 85171219 | Mobile phones, push button type | DELETED | |
| 85171290 | Telephones for other wireless networks | DELETED | |
| 85171300 | Smartphones | Free | |
| 85171400 | - Other telephones for cellular networks or for other wireless networks | Free | |
| 851770 | Parts | DELETED | |
| 85177010 | Populated, loaded or stuffed Printed Circuit Boards | DELETED | |
| 85177090 | Other | DELETED | |
| | -Parts: | | |
| 85177100 | Aerials and aerial reflectors of all kinds; parts suitable for use therewith | Free | |
| 851779 | Other: | | |
| 85177910 | Populated, loaded or stuffed printed circuit boards | Free | |
| 85177990 | Other | Free | |
| 85195000 | Telephone answering machines | DELETED | |
| 85198100 | Using magnetic, optical or semiconductor media | Free | Import of telephone answering machine shall conform to IS 13252:2010 |
| 8524 | FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS | | |
| | - Without drivers or control circuits: | | |
| 85241100 | Of liquid crystals | Restricted | |
| 85241200 | Of organic light-emitting diodes (OLED) | Restricted | |
| 85241900 | Other | Restricted | |
| | - Other: | | |
| 85249100 | Of liquid crystals | Restricted | |

| 85249200 | Of organic light-emitting diodes (OLED) | Restricted | |
|----------|---|------------|--|
| 85249900 | Other | Restricted | |
| 852580 | Television cameras, digital cameras and video camera recorders | DELETED | |
| 85258010 | Television Cameras | DELETED | |
| 85258020 | Digital cameras | DELETED | |
| 85258030 | Video cameras recorders | DELETED | |
| 85258090 | Other | DELETED | |
| | - Television cameras, digital cameras and video camera recorders: | | |
| 85258100 | - High-speed goods as specified in sub-heading Note 1 to this Chapter | Restricted | |
| 85258200 | - Other, radiation-hardened or radiation-tolerant goods as specified in sub-heading Note 2 to this Chapter | Restricted | |
| 85258300 | - Other, night vision goods as specified in sub-heading Note 3 to this Chapter | Restricted | |
| 85258900 | Other | Restricted | |
| 85299030 | Open cell for television set | DELETED | |
| 85395000 | Light-emitting diode (LED) lamps | DELETED | |
| | - Light-emitting diode (LED) light sources: | | |
| 85395100 | Light-emitting diode (LED) modules | Free | |
| 85395200 | Light-emitting diode (LED) lamps | Free | |
| 854140 | - Photosensitive semi- conductor devices, including photo voltaic cells whether or not assembled in modules or made up into panels; light- emitting diodes (LED) : | DELETED | |
| 85414011 | Photocells: Solar cells whether or not assembled in modules or panels | DELETED | |
| 85414012 | Solar cells, assembled in modules or made up into panels | DELETED | |

| 85414019 | Photocells: Other | DELETED | |
|----------|---|------------|--|
| 85414020 | Photocells: Light emitting diodes (electro luminescent) | DELETED | |
| 85414090 | Photocells: Other | DELETED | |
| | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): | | |
| 85414100 | Light-emitting diodes (LED) | Free | |
| 85414200 | - Photovoltaic cells not assembled in modules or made up into panels | Free | |
| 85414300 | Photovoltaic cells assembled in modules or made up into panels | Free | |
| 85414900 | Other | Free | |
| 85415000 | Other semi-conductors devices | DELETED | |
| | - Other semiconductor devices: | | |
| 85415100 | Semiconductor-based transducers | Free | |
| 85415900 | Other | Free | |
| 85434000 | - Electronic cigarettes and similar personal electric vaporising devices | Prohibited | Import of electronic cigarettes (e- cigarettes) or any parts or components thereof such as refill pods, atomisers, cartridges etc, including all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e-Hookah and the like devices by whatever name and shape, size or form it may have, but does not include any products licensed under the Drugs and Cosmetics Act, 1940 is Prohibited in accordance with the Prohibition of Electronic Cigarettes' (Production, Manufacture, Import, Exports, Transport, Sale, Distribution, Storage and Advertisement) Act, 2019 |

| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | DELETED | |
|----------|--|------------|--|
| 85480000 | electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter | Restricted | |
| 854810 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | DELETED | |
| 85481010 | Battery scrap, namely the following: Lead battery plates covered by ISRI code word Rails; Battery lugs covered by ISRI code word Rakes | DELETED | |
| 85481020 | Battery wastes, namely the following; Scrap drained or dry while intact, lead batteries covered by ISRI code word Rains, Scrap wet whole intact lead batteries covered by ISRI code word Rink, Scrap industrial intact lead cells covered by ISRI code word Rono, Scrap whole intact industrial lead batteries covered by ISRI code word Roper, edison batteries covered by ISRI code word Roper, edison batteries | DELETED | |
| 85481090 | Other waste and scrap | DELETED | |
| 85489000 | Other | DELETED | |
| 8549 | ELECTRICAL AND ELECTRONIC WASTE AND SCRAP | | |
| | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary | | |

| | batteries and spent electric accumulators: | | |
|----------|---|------------|--|
| 85491100 | - Waste and scrap of lead- acid accumulators; spent lead- acid accumulators | Restricted | |
| 85491200 | - Other, containing lead, cadmium or mercury | Restricted | |
| 85491300 | - Sorted by chemical type and not containing lead, cadmium or mercury | Restricted | |
| 85491400 | - Unsorted and not containing lead, cadmium or mercury | Restricted | |
| 85491900 | Other | Restricted | |
| | - Of a kind used principally for the recovery of precious metal: | | |
| 85492100 | Containing primary cells, primary batteries, electric accumulators, mercury- switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | Restricted | |
| 85492900 | Other | Restricted | |
| | - Other electrical and electronic assemblies and printed circuit boards: | | |
| 85493100 | Containing primary cells, primary batteries, electric accumulators, mercury- switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | Restricted | |
| 85493900 | Other | Restricted | |
| 85499100 | - <i>Other:</i> Containing primary cells, primary batteries, electric accumulators, mercury- switches, glass from cathode ray tubes or other activated | Restricted | |

| | glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | |
|----------|--|------------|
| 85499900 | Other | Restricted |
| 870120 | Road tractors for semi-trailers | DELETED |
| 87012010 | Of Engine capacity not exceeding 1800 cc | DELETED |
| 87012090 | Other | DELETED |
| | - Road tractors for semi- trailers: | |
| 87012100 | With only compression- ignition internal combustion piston engine (diesel or semi- diesel) | Free |
| 87012200 | With both compression- ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion | Free |
| 87012300 | With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion | Free |
| 87012400 | With only electric motor for propulsion | Free |
| 87012900 | Other | Free |
| 87041090 | Other | DELETED |
| 870421 | Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel) : g.v.w. not exceeding 5 tonnes | DELETED |
| | - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): | |
| 87042100 | g.v.w. not exceeding 5 tonnes | Free |
| 87042110 | Refrigerated | DELETED |
| 87042120 | Three-wheeled motor vehicles | DELETED |
| 87042190 | Other | DELETED |
| 870422 | Other, with compression- ignition internal combustion | DELETED |

| | piston engine (diesel or semi- diesel) : g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | | | | | | |
|----------|---|---------|--|------|----------|---------|--|
| 87042200 | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | Free | | | | | |
| 87042211 | Lorries and trucks: Refrigerated | DELETED | | | | | |
| 87042219 | Lorries and trucks: Other | DELETED | | | | | |
| 87042290 | Lorries and trucks: Other | DELETED | | | | | |
| 870423 | Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel) : g.v.w. exceeding 20 tonnes | DELETED | | | | | |
| 87042300 | g.v.w. exceeding 20 tonnes | Free | | | | | |
| 87042311 | Lorries and trucks: Refrigerated | DELETED | | | | | |
| 87042319 | Lorries and trucks: Other | DELETED | | | | | |
| 87042390 | Lorries and trucks: Other | DELETED | | | | | |
| 870431 | Other, with spark-ignition internal combustion piston engine : g.v.w. not exceeding 5 tonnes | DELETED | | | | | |
| | - Other, with only spark- ignition internal combustion piston engine | | | | | | |
| 87043100 | g.v.w. not exceeding 5 tonnes | Free | | | | | |
| 87043110 | Refrigerated | DELETED | | | | | |
| 87043120 | Three-wheeled motor vehicles | DELETED | | | | | |
| 87043190 | Other | DELETED | | | | | |
| 870432 | Other, with spark-ignition internal combustion piston engine : g.v.w. exceeding 5 tonnes | DELETED | | | <u> </u> | <u></u> | |
| 87043200 | g.v.w. exceeding 5 tonnes | Free | | | | | |
| 87043211 | Lorries and trucks: Refrigerated | DELETED | | | | | |
| 87043219 | Lorries and trucks: Other | DELETED | | | | | |

| 87043290 | Lorries and trucks: Other | DELETED | |
|----------|---|------------|--|
| | - Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: | | |
| 87044100 | g.v.w. not exceeding 5 tonnes | Free | |
| 87044200 | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | Free | |
| 87044300 | g.v.w. exceeding 20 tonnes | Free | |
| | - Other, with both spark- ignition internal combustion piston engine and electric motor as motors for propulsion: | | |
| 87045100 | g.v.w. not exceeding 5 tonnes | Free | |
| 87045200 | g.v.w. exceeding 5 tonnes | Free | |
| 87046000 | - Other with only electric motor for propulsion | Free | |
| 87082200 | Front windscreens (windshields), rear windows and other windows specified in Sub-heading Note 1 to this Chapter | Free | |
| 8803 | PARTS OF GOODS OF HEADING 8801 OR 8802 | DELETED | |
| 88031000 | Propellers and rotors and parts thereof | DELETED | |
| 88032000 | Under-carriages and parts thereof | DELETED | |
| 88033000 | Other parts of aeroplanes or helicopters | DELETED | |
| 88039000 | Other | DELETED | |
| 8806 | UNMANNED AIRCRAFT | | |
| 88061000 | - Designed for the carriage of passengers | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| | - Other, for remote-controlled flight only: | | |
| 88062100 | With maximum take-off weight not more than 250 g | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |

| 88062200 | With maximum take-off weight more than 250 g but not more than 7 kg | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
|----------|--|------------|--|
| 88062300 | With maximum take-off weight more than 7 kg but not more than 25 kg | Prohibited | Subject to Policy Condition No.03 of Chapter88 |
| 88062400 | With maximum take-off weight more than 25 kg but not more than 150 kg | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| 88062900 | Other | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| | - Other: | | |
| 88069100 | With maximum take-off weight not more than 250 g | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| 88069200 | - With maximum take-off weight more than 250 g but not more than 7 kg | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| 88069300 | With maximum take-off weight more than 7 kg but not more than 25 kg | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| 88069400 | - With maximum take-off weight more than 25 kg but not more than 150 kg | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| 88069900 | Other | Prohibited | Subject to Policy Condition No.03 of Chapter-88 |
| 8807 | PARTS OF GOODS OF HEADING 8801, 8802 OR 8806 | | |
| 88071000 | - Propellers and rotors and parts thereof | Free | Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free |
| 88072000 | - Under-carriages and parts thereof | Free | Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free |
| 88073000 | - Other parts of airplanes, helicopters or unmanned aircraft | Free | Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free |
| 88079000 | - Other | Free | Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free |
| 89031000 | - Inflatable | DELETED | |
| | - Inflatable (including rigid hull inflatable) boats: | | |
| 89031100 | - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg | Free | |

| 89031200 | Not designed for use with a motor and unladen (net) weight not exceeding 100 kg | Free | |
|----------|--|---------|--|
| 89031900 | | Free | |
| | - Sailboats, other than inflatable, with or without auxiliary motor: | | |
| 89032100 | Of a length not exceeding 7.5 m | Free | |
| 89032200 | Of a length exceeding 7.5 m but not exceeding 24 m | Free | |
| 89032300 | Of a length exceeding 24 m | Free | |
| | - Motorboats, other than inflatable, not including outboard motorboats: | | |
| 89033100 | Of a length not exceeding 7.5 m | Free | |
| 89033200 | Of a length exceeding 7.5 m but not exceeding 24 m | Free | |
| 89033300 | Of a length exceeding 24 m | Free | |
| 89039100 | Sail boats, with or without auxiliary motor | DELETED | |
| 89039200 | Motorboats, other than outboard motorboats | DELETED | |
| | - Other: | | |
| 89039300 | Of a length not exceeding 7.5 m | Free | |
| 89039900 | Other | Free | |
| 890399 | Other : | DELETED | |
| 89039910 | Canoes | DELETED | |
| 89039990 | Other | DELETED | |
| 90065100 | With a through-the-lens view-finder [single lens reflex (SLR)] for roll film of a width not exceeding 35 mm | DELETED | |
| 90065200 | Other, for roll film of a width less than 35 mm | DELETED | |
| 901380 | - Other devices, appliances and instruments : | DELETED | |
| 90138000 | - Other devices, appliances and instrument | Free | |
| 90138010 | Liquid crystal devices | DELETED | |

| 90138090 | Other | DELETED | |
|----------|---|---------|--|
| 901390 | - Parts and accessories: | DELETED | |
| 90139000 | - Parts and accessories | Free | |
| 90139010 | For liquid crystal devices (LCD) | DELETED | |
| 90139090 | Other | DELETED | |
| 902780 | - Other instruments and apparatus: | DELETED | |
| 90278010 | Viscometers | DELETED | |
| 90278020 | Calorimeters | DELETED | |
| 90278030 | Instruments and apparatus for measuring the surface or interfocial tension of liquids | DELETED | |
| 90278040 | Nuclear magnetic resonance instruments | DELETED | |
| 90278090 | Other | DELETED | |
| | - Other instruments and apparatus: | | |
| 90278100 | Mass spectrometres | Free | |
| 902789 | Other: | | |
| 90278910 | Viscometres | Free | |
| 90278920 | Calorimetres | Free | |
| 90278930 | Instruments and apparatus for measuring the surface or interfacial tension of liquids | Free | |
| 90278990 | Other | Free | |
| 911410 | - Springs, including hair- springs : | DELETED | |
| 91141010 | For watches | DELETED | |
| 91141020 | For clocks | DELETED | |
| 91149040 | Springs, including hair- springs | Free | |
| 94013000 | - Swivel seats and variable height adjustment | DELETED | |
| | "- Swivel seats with variable height adjustment: | | |
| 94013100 | Of wood | Free | |
| 94013900 | Other | Free | |
| 94014000 | - Seats other than garden seats or camping equipment, convertible into beds | DELETED | |

| | - Seats other than garden | |
|----------|---|---------|
| | seats or camping equipment, convertible into beds: | |
| 94014100 | Of wood | Free |
| 94014900 | Other | Free |
| 94019000 | - Parts | DELETED |
| | - Parts: | |
| 94019100 | Of wood | Free |
| 94019900 | Other | Free |
| 94039000 | - Parts | DELETED |
| | - Parts: | |
| 94039100 | Of wood | Free |
| 94039900 | | Free |
| 940440 | - Quilts, bedspreads, eiderdowns and duvets (comforters): | |
| 94044010 | Quilts | Free |
| 94044020 | Bedspreads | Free |
| 94044030 | Eiderdowns | Free |
| 94044040 | Duvets (comforters) | Free |
| 94049000 | - Other | Free |
| 94049011 | Filled with feathers or down | DELETED |
| 94049019 | Other | DELETED |
| 94049091 | Filled with feathers or down | DELETED |
| 94049099 | Other | DELETED |
| 940510 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares : | DELETED |
| 94051010 | Hanging lamps, complete fittings | DELETED |
| 94051020 | Wall lamps | DELETED |
| 94051090 | Other | DELETED |
| | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for | |

| | lighting public open spaces or thoroughfares: | | |
|----------|---|---------|--|
| 94051100 | - Designed for use solely with light-emitting diode (LED) light sources | Free | |
| 94051900 | Other | Free | |
| 940520 | - Electric table, desk, bedside or floor-standing lamps : | DELETED | |
| 94052010 | Table lamps, complete fittings | DELETED | |
| 94052090 | Other | DELETED | |
| | - Electric table, desk, bedside or floor-standing luminaires: | | |
| 94052100 | - Designed for use solely with light-emitting diode (LED) light sources | Free | |
| 94052900 | Other | Free | |
| 94053000 | - Lighting sets of a kind used for Christmas trees | DELETED | |
| | - Lighting strings of a kind used for Christmas trees: | | |
| 94053100 | - Designed for use solely with light-emitting diode (LED) light sources | Free | |
| 94053900 | Other | Free | |
| 940540 | - Other electric lamps and lighting fittings : | DELETED | |
| 94054010 | Searchlights and sportlights | DELETED | |
| 94054090 | Other | DELETED | |
| | - Other electric luminaires and lighting fittings: | | |
| 94054100 | Photovoltaic, designed for use solely with light-emitting diode (LED) light sources | Free | |
| 94054200 | Other, designed for use solely with light-emitting diode (LED) light sources | Free | |
| 94054900 | Other | Free | |
| 940550 | - Non-electrical lamps and lighting fittings : | DELETED | |
| 94055000 | - Non-electrical luminaires and lighting fittings | Free | |
| 94055010 | Hurricane lanterns | DELETED | |
| 94055020 | Miner's safety lamps | DELETED | |

| 94055031 | Kerosene pressure lanterns | DELETED | |
|----------|---|---------|--|
| 94055039 | Other | DELETED | |
| 94055040 | Solar lanterns or lamps | DELETED | |
| 94055051 | Metal | DELETED | |
| 94055059 | Other | DELETED | |
| 940560 | - Illuminated signs, illuminated name-plates and the like : | DELETED | |
| 94056010 | Of plastic | DELETED | |
| 94056090 | Of other materials | DELETED | |
| 94056100 | Designed for use solely with light-emitting diode (LED) light sources | Free | |
| 94056900 | Other | Free | |
| 94062000 | - Modular building units, of steel | Free | |
| | - Amusement park rides and water park amusements: | | |
| 95082100 | Roller coasters | Free | |
| 95082200 | Carousels, swings and roundabouts | Free | |
| 95082300 | Dodge'em cars | Free | |
| 95082400 | Motion simulators and moving theatres | Free | |
| 95082500 | Water rides | Free | |
| 95082600 | Water park amusements | Free | |
| 95082900 | Other | Free | |
| 95083000 | - Fairground amusements | Free | |
| 95084000 | - Travelling theatres | Free | |
| 95089000 | - Other | DELETED | |
| 970110 | - Paintings, drawings and pastels | DELETED | |
| 97011010 | PLAQUESMadhubani paintings (on textiles) | DELETED | |
| 97011020 | PLAQUESKalamkari paintings (on textiles) | DELETED | |
| 97011030 | PLAQUESRajasthani paintings (on textiles) | DELETED | |
| 97011090 | PLAQUESOther | DELETED | |
| | - Of an age exceeding 100 years: | | |

| 97012100 | Paintings, drawings and pastels | Free | |
|----------|--|---------|--|
| 97012200 | Mosaics | Free | |
| 97012900 | Other | Free | |
| 970190 | - Other | DELETED | |
| 97019091 | Domestic articles of wood (hand decorated) | DELETED | |
| 97019092 | Restaurant decoration of plastics | DELETED | |
| 97019099 | Other | DELETED | |
| | - Other: | | |
| 97019100 | Paintings, drawings and pastels | Free | |
| 97019200 | Mosaics | Free | |
| 97019900 | Other | Free | |
| 9702 | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS | | |
| 97020000 | Original engravings, prints and lithographs | DELETED | |
| 97021000 | Paintings, drawings and pastels | Free | |
| 97029000 | Paintings, drawings and pastels | Free | |
| 970300 | Original sculptures and statuary, in any material | DELETED | |
| 97030010 | Original sculptures and statuary, in metal | DELETED | |
| 97030020 | Original sculptures and statuary, in stone | DELETED | |
| 97030090 | Original sculptures and statuary, in other u 10% - materials | DELETED | |
| 970310 | - Of an age exceeding 100 years: | | |
| 97031010 | Of metal | Free | |
| 97031020 | Of stone | Free | |
| 97031090 | Other | Free | |
| 970390 | - Other: | | |
| 97039010 | Of metal | Free | |
| 97039020 | Of stone | Free | |
| 97039090 | Other | Free | |

| 970500 | - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest: | DELETED | |
|----------|--|------------|---|
| 97050010 | Stuffed animals and birds (taxidermy) | DELETED | |
| 97050020 | Other | DELETED | |
| 97051000 | - Collections and collectors' pieces of archaeological, ethnographic or historical interest | Restricted | |
| 97052100 | Human specimens and parts thereof | Restricted | |
| 97052200 | Extinct or endangered species and parts thereof | Restricted | |
| 97052900 | Other | Restricted | |
| | - Collections and collectors' pieces of numismatic interest: | | |
| 97053100 | Of an age exceeding 100 years | Restricted | |
| 97053900 | Other | Restricted | |
| 9706 | ANTIQUES OF AN AGE EXCEEDING 100 YEARS | | |
| 97060000 | ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS | DELETED | |
| 97061000 | - Of an age exceeding 250 years | Free | The importer must abide by the laws/rules relating to export of such item, of the country from where imports are sought to be made |
| 97069000 | -Other | Free | The importer must abide by the laws/rules relating to export of such item, of the country from where imports are sought to be made |

Annexure referred to in DGFT Notification No. 54/2015-20 dated 09.02.2022 regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC (HS), 2022]'

(1) in Chapter 2, in the Note—

(i) after clause (a), the following clause shall be inserted, namely: —

"(b) edible, non-living insects (heading 0410);";

(ii) the existing clauses (b) and (c) shall respectively be re-lettered as clauses (c) and (d);

(2) in Chapter3, —

(i)after Note 2, the following Note shall be inserted, namely: ----

"3. Headings 0305 to 0308 do not cover flours, meals and pellets, fit for human consumption (heading 0309).";

(ii) in heading 0302, for the entry in column (2), —

(a) occurring after tariff item 03022900 and the entries relating thereto, the following entry shall be substituted, namely: —

"- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonuspelamis), excluding edible fish offal of sub-headings 030291 to 030299:";

(b)occurring against tariff item 03023300, the following entry shall be substituted, namely: ----

"- - Skipjack tuna (stripe-bellied bonito) (Katsuwonuspelamis)";

(c) occurring against tariff item 03025500, the following entry shall be substituted, namely: ---

"- - Alaska Pollock (Theragra chalcogramma)";

(iii) in heading 0303, for the entry in column (2), —

(a) occurring after tariff item 0303 39 00 and the entries relating thereto, the following entry shall be substituted, namely: —

"- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonuspelamis), excluding edible fish offal of sub-headings 030391 to 030399:";

- (b)occurring against tariff item 03034300, the following entry shall be substituted, namely: "- Skipjack tuna (stripe-bellied bonito) (*Katsuwonuspelamis*)";
- (c) occurring against tariff item 0303 67 00, the following entry shall be substituted, namely: —
- "- Alaska Pollock (Theragra chalcogramma)";

(iv) in heading 0304, for the entry in column (2), —

(a) occurring against tariff item 03047500, the following entry shall be substituted, namely: —

"- - Alaska Pollock (Theragra chalcogramma)";

(b)occurring against tariff item 03048700, the following entry shall be substituted, namely: ----

"- - Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)";

(c) occurring against tariff item 03049400, the following entry shall be substituted, namely: ---

"- - Alaska Pollock (*Theragra chalcogramma*)";

(d)occurring against tariff item 03049500, the following entry shall be substituted, namely: —

"-- Fish of the families (*Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*,) other than Alaska Pollock (*Theragra chalcogramma*)";

(v) in heading 0305, —

(a) for the entry in column (2) occurring against the heading 0305, the following entry shall be substituted, namely: —

"FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS";

(vi) in heading 0306, for the entry in column (2), —

(a) occurring against the heading 0306, the following entry shall be substituted, namely: —

"CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR INBRINE";

(b)occurring against tariff item 03061900, the following entry shall be substituted, namely: ---

"- -Other";

(c) occurring against tariff item 03063900, the following entry shall be substituted, namely: —

"- -Other";

(d)occurring against tariff item 03069900, the following entry shall be substituted, namely: ----

"- -Other";

- (vii) in heading 0307, for the entry in column (2),
 - (a) occurring against the heading 0307, the following entry shall be substituted, namely: "MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS";
 - (b) occurring after tariff item 0307 19 00 and the entries relating thereto, the following entry shall be substituted, namely: —

"- Scallops and other molluscs of the family *Pectinidae*:";

(c) occurring after tariff item 0307 88 00 and the entries relating thereto, the following entry shall be substituted, namely: —

"- Other";

(viii) in heading 0308, for the entry in column (2), occurring against the heading 0308, the following entry shall be substituted, namely: —

"AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS";

(3) in Chapter 4, —

(i)after Note 1, the following Note shall be inserted, namely: ---

"2. For the purposes of heading 0403, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.";

(ii) the existing Notes 2 and 3 shall respectively be re-numbered as Notes 3 and 4;

(iii) for existing Note 4, the following Notes shall be substituted, namely :----

"5. This Chapter does not cover:

(a) non-living insects, unfit for human consumption (heading 0511);

(b) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 1702);

(c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 1901 or 2106); or (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulins (heading 3504).

6. For the purposes of heading 0410, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).";

(iv) in heading 0403, —

(a) for the entry in column (2) occurring against the heading 0403, the following entry shall be substituted, namely: —

"YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING

MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA";

(v)in heading 0410, for the entry in column (2), occurring against the heading 0410, the following entry shall be substituted, namely: —

"INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED"

(4) in Chapter 7, --

(i)after Note 4, the following Note shall be inserted, namely: ----

"5. Heading 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.";

(ii) in heading 0704, for the entry in column (2) occurring against tariff item 0704 10 00, the following entry shall be substituted, namely: —

"- Cauliflowers and broccoli";

(iii) in heading 0711, for the entry in column (2) occurring against the heading 0711, the following entry shall be substituted, namely: —

"VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION";

(5) in Chapter 8, —

(i)after Note 3, the following Note shall be inserted, namely: ----

"4. Heading 0812 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.";

(ii) in heading 0805, for the entry in column (2) occurring against tariff item 0805 40 00, the following entry shall be substituted, namely: —

"- Grapefruit and pomelos";

(iii) in heading 0812, for the entry in column (2) occurring against the heading 0812, the following entry shall be substituted, namely: —

"FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION";

(6) in Chapter 10, in Note 1, for clause (*b*), the following clause shall be substituted, namely: —

"(*b*) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 1008."; (7) in Section III, for the Section heading, the following Section heading shall be substituted, namely:

"ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES";

(8) in Chapter 15, —

(i)for the Chapter heading, the following Chapter heading shall be substituted, namely: ----

"Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes";

(ii) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely: —

"Sub-headingNotes:

- 1. For the purposes of sub-heading 1509 30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
- 2. For the purposes of sub-headings 151411 and 151419, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.";
- (iii) for heading 1510, for the entry in column (2) occurring against the heading 1510, the following entry shall be substituted, namely :----

"OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 1509"

(iv) in heading 1515, —

(a) in the entry in column (2) occurring against the heading 1515, for the words "VEGETABLE FATS" the words "VEGETABLE OR MICROBIAL FATS" shall be substituted;

(v)in heading 1516, —

(a) in the entry in column (2) occurring against the heading 1516, for the words "OR VEGETABLE FATS" the words ", VEGETABLE OR MICROBIAL FATS" shall be substituted;

(vi) in heading 1517, for the entry in column (2) occurring against the heading 1517, the following entry shall be substituted, namely: —

"MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS AND OILS OR THEIR FRACTIONS OF HEADING 1516";

(vii) in heading 1518, —

(a) for the entry in column (2) occurring against the heading 1518, the following entry shall be

substituted, namely: ---

"ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED";

(9) in Section IV, for the Section heading, the following Section heading shall be substituted, namely:

"PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY";

(10) in Chapter 16, —

(i) for the Chapter heading, the following Chapter heading shall be substituted, namely: —

"Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects";

(ii) for Note 1, the following Note shall be substituted, namely: —

"1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 0504.";

- (iii) in Note 2, for the words "blood, fish", the words "blood, insects, fish" shall be substituted;
- (iv) in Sub-heading Note 1, -

(a) for the words "preparations of meat, meat offal or blood", the words "preparations of meat, meat offal, blood or insects" shall be substituted;

(b) for the words "visible pieces of meat or meat offal", the words "visible pieces of meat or meat offal or insects" shall be substituted;

(v) for the entry in column (2) occurring against tariff item 1601 00 00, the following entry shall be substituted, namely: —

"sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products";

(vi) in heading 1602, for the entry in column (2) occurring against the heading 1602, the following entry shall be substituted, namely: —

"OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL, BLOOD OR INSECTS";

(vii) in heading 1604, for the entry in column (2) occurring against sub-heading 1604 14, the following entry shall be substituted, namely: —

"- - Tunas, skipjack tuna and bonito (Sarda spp.):";

(11) in Chapter 18, for Note 1, the following Note shall be substituted, namely: —

"1. This Chapter does not cover:

(*a*) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) preparations of headings 0403, 1901, 1902, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.";

(12) in Chapter 19, in Note 1, in clause (*a*), for the words "blood, fish", the words "blood, insects, fish" shall be substituted;

(13) in Chapter 20, —

(i) in Note1, —

(a) for clause (b), the following clauses shall be substituted, namely: —

"(*b*) vegetable fats and oils (Chapter 15);

(c) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);";

(b) the existing clauses (c) and (d) shall respectively be re-lettered as clauses (d) and (e);

(ii) in heading 2008, for the entry in column (2) occurring against tariff item 2008 93 00, the following entry shall be substituted, namely: —

"- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitisidaea)";

(iii) in heading 2009, for the entry in column (2), —

(a) occurring against the heading 2009, the following entry shall be substituted, namely: —

"FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER";

(b) occurring after tariff item 2009 19 00 and the entries relating thereto, the following entry shall be substituted, namely: —

"-Grapefruit juice; pomelo juice:";

(c) occurring after tariff item 2009 79 00 and the entries relating thereto, the following entry shall be substituted, namely: —

"- Juice of any other single fruit, nut or vegetable:";

(d)occurring against tariff item 2009 81 00, the following entry shall be substituted, namely:

"- - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingon berry (Vaccinium vitis-idaea) juice";

(14) in Chapter 21, in Note 1, —

(a) after clause (e), the following clause shall be inserted, namely: —

"(*f*) products of heading2404;";

(b) the existing clauses (f) and (g) shall respectively be re-lettered as clauses (g) and (h);

(15) in Chapter 22, in heading 2202, in the entry in column (2) occurring against the heading 2202, for the words "INCLUDING FRUIT OR", the words "INCLUDING FRUIT, NUT OR" shall be substituted;

(16) in Chapter 23, in heading 2306, in the entry in column (2) occurring against the heading 2306, for

the words "VEGETABLE FATS", the words "VEGETABLE OR MICROBIAL FATS" shall be substituted;

- (17) in Chapter 24,
 - (i) for the Chapter heading, the following Chapter heading shall be substituted, namely: —

"Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body";

(ii) for the Note, the following Notes shall be substituted, namely: —

"Notes:

- 1. This Chapter does not cover medicinal cigarettes (Chapter 30);
- 2. Any products classifiable in heading 2404 and any other heading of the Chapter are to be classified in heading 2404.
- 3.For the purposes of heading 2404, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.";

(18) in Chapter 25, —

(i) in Note 2, after clause (d), the following clause shall be inserted, namely: —

"(*e*) dolomite ramming mix (heading3816);";

(ii) the existing clauses (e), (f), (g), (h) and (ij) shall respectively be re-lettered as clauses (f), (g), (h),

(ij) and(k);

(iii) in heading 2518, —

(a) in the entry in column (2) occurring against the heading 2518, the words "DOLOMITE RAMMING MIX" shall be omitted;

- (19) in Chapter 27, in sub-heading Note 5, for the words "animal or vegetable fats", the words "animal, vegetable or microbial fats" shall be substituted;
- (20) in Section VI, after Note 3, the following Note shall be inserted, namely: —

"4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 3827, then it is classifiable in a heading that references the product by name or function and not under heading 3827.";

(21) in Chapter 29, —

(i) in Note 1, in clause (g), after the words "odoriferous substance", the words "or an emetic" shall be inserted;

(ii) in Note 4, for the portion beginning with the words "For the purposes" and ending with the words and figures "heading 2905 to 2920", the following shall be substituted, namely: —

'For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 2905 to 2920.';

- (iii) In heading 2903: -
- a) occurring after tariff item 2903 71 00, the following entry shall be substituted, namely: —

"- - Chlorodifluoromethane (HCFC-22)"

b) occurring after tariff item 2903 72 00, the following entry shall be substituted, namely: —

"- - Dichlorotrifluoroethanes (HCFC-123)"

- c) occurring after tariff item 2903 73 00, the following entry shall be substituted, namely: "- Dichlorofluoroethanes (HCFC-141, 141b)"
- d) occurring after tariff item 2903 74 00, the following entry shall be substituted, namely: —
 "- Chlorodifluoroethanes (HCFC-142, 142b)"
- e) occurring after tariff item 2903 75 00, the following entry shall be substituted, namely: —
 "- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)"
- f) occurring after sub-heading 2903 76, the following entry shall be substituted, namely: —

"-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402):"

- g) occurring after tariff item 2903 76 10, the following entry shall be substituted, namely: "- - Bromochlorodifluoromethane (Halon-1211)"
- h) occurring after tariff item 2903 76 20, the following entry shall be substituted, namely: —
 "- Bromotrifluoromethane (Halon-1301)"
- i) occurring after tariff item 2903 76 30, the following entry shall be substituted, namely: -
 - "--- Dibromotetrafluoroethanes (Halon-2402)"
- (iv) in heading 2909, in the entry in column (2) occurring against the heading 2909, for the words "ETHER PEROXIDES", the words "ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES" shall be substituted;
 - (v)in heading 2936, for the entry in column (2) occurring against tariff item 2936 24 00, the following entry shall be substituted, namely:
 - "- D- or DL-Pantothenic acid (Vitamin B5) and its derivatives";
 - (vi) in heading 2939,
 - (a) occurring after tariff item 2939 30 00, the following shall be substituted, namely: "-Caffeine and its salts

-Alkaloids of ephedra and their derivatives; salts thereof: "

- (b)occurring after tariff item 2939 41 00, the following shall be substituted, namely: "- Ephedrine and its salts"
- (c) occurring after tariff item 2939 42 00, the following shall be substituted, namely: —

"- - Pseudoephedrine (INN) and its salts"

(d) occurring after tariff item 2939 43 00, the following shall be substituted, namely: ----

"- - Cathine (INN) and its salts"

(e) occurring after tariff item 2939 44 00, the following shall be substituted, namely: —

"- - Norephedrine and its salts"

(f) occurring after tariff item 2939 49 00, the following shall be substituted, namely: ----

"--Other"

(g) occurring after tariff item 2939 69 00, the following shall be substituted, namely: ---

"--Other

- Other, of vegetal origin:"

(22) in Chapter 30, —

(i) in Note 1, —

(a) for clause (b), the following clause shall be substituted, namely: —

"(*b*) products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 2404);";

(b)in clause (g), the word "or" shall be omitted;

(c) in clause (h), for the brackets, word and figures "(heading 3502).", the brackets, words and figures "(heading 3502); or" shall be substituted;

(d)after clause (h), the following clause shall be inserted, namely: —

"(*ij*) diagnostic reagents of heading3822.";

(ii) in Note 4, for clause (e), the following clause shall be substituted, namely: —

"(*e*) placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;";

(a) in the entry in column (2) occurring against the heading 3002, for the words "SIMILAR PRODUCTS", the words "ETHER SIMILAR PRODUCTS; CELL CULTURES, WHETHER OR NOT MODIFIED" shall be substituted.

(23) in Chapter 34, —

(i) in Note 1, for clause (a), the following clause shall be substituted, namely: —

"(*a*) edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 1517);";

(24) in Chapter 36, for heading 3603, for the entry in column (2) occurring after heading 3603, the following shall be substituted, namely: —

"SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS"

(25) in Chapter 37, in Note 2, for the words "photosensitive surfaces", the words "photosensitive, including thermosensitive, surfaces" shall be substituted;

(26) in Chapter 38, —

(i) in Note 1, —

(a) after clause (b), the following clause shall be inserted, namely: —

"(c) products of heading2404;";

(b) the existing clauses (c), (d) and (e) shall respectively be re-lettered as clauses (d), (e), and (f);

(ii) in Note 4, for clause (*a*), the following clause shall be substituted, namely: —

"(*a*) individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;";

(iii) in Note 7, for the words "vegetable fats", the words "vegetable or microbial fats" shall be substituted;

(iv) for Sub-heading Note 1, the following Sub-heading Note shall be substituted, namely: ----

"1. Sub-headings 3808 52 and 3808 59 cover only goods of heading 3808, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN),1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO,INN); 4,6- dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2- dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).";

(v)For Sub-heading Note 3, the following Sub-heading Note shall be substituted, namely: ----

"3. Sub-headings 3824 81 to 3824 89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris (2,3- dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis (p- chlorophenyl) ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor(ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-,penta-,hexa-

, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula: $C_xH_{(2x-y+2)}Cl_y$, where x=10 - 13 and y= 1 -13.";

(vi) for the entry in column (2) occurring against tariff item 3816 00 00, the following entry shall be substituted, namely: —

"refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801";

(vii) for heading 3822, for the entry in column (2) occurring after heading 3822, the following shall be substituted, namely: —

"DIAGNOSTICS OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF HEADING 3006; CERTIFIED REFERENCE MATERIALS"

(viii) in heading 3824, —

(a)in the entry in column (2) occurring against tariff item 3824 88 00, for the words "hexa, hepta-", the words "hexa-, hepta-" shall be substituted;

(27) in Section VII, for Note 2, the following Note shall be substituted, namely: —

"2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary

use of the goods, fall in Chapter 49.";

(28) in Chapter 39, —

(i) in Note 2, in clause (*x*), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(29) in Chapter 42, in Note 2, in clause (*k*), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(30) in Chapter 44, —

(i) in Note 1, in clause (*o*), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(ii) after Sub-heading Note 1, the following Sub-heading Notes shall be inserted, namely: —

'2. For the purposes of sub-heading 440132, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm;

3. For the purposes of sub-heading 440713, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. For the purposes of sub-heading 4407 14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.'; (iii) in heading 4401, —

(a) in the entry in column (2) occurring after the tariff item 4401 22 00, for the words "agglomerated, in logs", the words "agglomerated in logs" shall be substituted;

(iv) in heading 4403, —

(a) for the entry in column (2) occurring against sub-heading 4403 21, the following shall be substituted, namely: —

"-- Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more:";

(b) for the entry in column (2) occurring against sub-heading 4403 23, the following shall be substituted, namely: —

"- - Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross- sectional dimension is 15 cm or more:";

(c) for the entry in column (2) occurring against sub-heading 4403 25, the following shall be substituted, namely: —

"-- Other, of which the smallest cross-sectional dimension is 15 cm or more:";

(d) for the entry in column (2) occurring against tariff item 4403 93 00, the following entry shall be substituted, namely: —

"-- Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more";

(e) for the entry in column (2) occurring against tariff item 4403 95 00, the following entry shall be substituted, namely: —

"--Of birch (*Betula spp.*), of which the smallest cross-sectional dimension is 15 cm or more"; (v)in heading 4412,

a) for the entry in column (2) occurring against tariff item 4412 39 90, the following entry shall be substituted, namely: —

"---Other

-Laminated veneered lumber (LVL): "

b) for the entry in column (2) occurring against sub-heading 4412 99, the following entry shall be substituted, namely: —

"- - Other, with both outer plies of coniferous wood:"

(31) in Chapter 46, in Note 2, in clause (e), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(32) in Chapter 48, —

(i) in Note 2, for clause (q), the following clause shall be substituted, namely: —

"(q) articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).";

(ii) in Note 4, for the word "apply", the word "applies" shall be substituted;

(iii) in Note 5, —

(a) for the words, figures and letters "For paper or paperboard weighing not more than 150 g/m^2 :", the following shall be substituted, namely: —

"(*A*) For paper or paperboard weighing not more than 150 g/m^2 :";

(b) for the words, figures and letters "For papers or paperboard weighing more than 150 g/m^2 :", the following shall be substituted, namely: —

"(*B*) For paper or paperboard weighing more than 150 g/m^2 :";

(c) for the brackets and words "(including tea-bag paper) or felt paper of paperboard, occurring at the end, the brackets and words "(including tea-bag paper) or felt paper or paperboard" shall be substituted;

(iv) in Note 12, for the word "incidental", the word "subsidiary" shall be substituted;

- (33) in section XI,
 - (i) in Note 1, —

(a) in clause (*s*), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(b) in clause (*u*), the words "for babies" shall be omitted;

(ii) after Note 14, the following Note shall be inserted, namely: —

"15. Subject to Note 1 of Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this section.";

- (34) in Chapter 56, in Note 1, in clause (*f*), the words "for babies" shall be omitted;
- (35) in Chapter 57, for heading 5703, for the entry in column (2) occurring after heading 5703 the following shall be substituted, namely: —

"CARPETS AND OTHER TEXTILE FLOOR COVERINGS (INCLUDING TURF), TUFTED, WHETHER OR NOT MADEUP"

(36) in Chapter 58, for heading 5802, for the entry in column (2) occurring after heading 5802 the following shall be substituted, namely: —

"TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN

NARROW FABRICS OF HEADING 5806

TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703"

(37) in Chapter 59, —

(i) after Note 2, the following Note shall be inserted, namely: —

'3. For the purposes of heading 5903, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.';

(ii) the existing Notes 3, 4, 5, 6 and 7 shall respectively be re-numbered as Notes 4, 5, 6, 7 and 8 and in Note 8 as so re-numbered, in clause (a), for sub-clause (*iii*), the following sub-clause shall be substituted, namely: —

"(*iii*) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;";

(iii) in heading 5911, —

(a) in the entry in column (2) occurring against heading 5911, for the word and figure "Note 7", the word and figure "Note 8" shall be substituted;

(b) for the entry in column (2) occurring against tariff item 5911 40 00, the following shall be substituted, namely: —

"- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair";

(38) in Chapter 61, —

(i) for Note 4, the following Note shall be substituted, namely: —

'4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least $10 \text{ cm} \times 10 \text{ cm}$. Heading 6105 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.';

(ii) in heading 6116, for the entry in column (2) occurring against tariff item 6116 10 00, the following entry shall be substituted, namely: —

"6116 10 00 - Impregnated, coated, covered or laminated with plastics or rubber";

(39) in Chapter 62, —

(i) after Note 3, the following Note shall be inserted, namely: —

'4. Headings 6205 and 6206 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 6205 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.'; (ii) the existing Notes 4, 5, 6, 7, 8 and 9 shall respectively be re-numbered as Notes 5, 6, 7, 8, 9 and 10;

(iii) for heading 6201, for the entry in column (2) occurring after heading 6201 the following shall be substituted, namely: —

"MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6203"

(iv) for heading 6202, for the entry in column (2) occurring after heading 6201 the following shall be substituted, namely: —

"WOMEN'S OR GIRLS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6204"

(v)in heading 6210, for the entry in column (2), —

(a) occurring against sub-heading 6210 20, the following entry shall be substituted, namely: —

"- Other garments, of the type described in heading 6201";

(b)occurring against sub-heading 6210 30, the following entry shall be substituted, namely: —

"- Other garments, of the type described in heading 6202";

(40) in Chapter 63, in heading 6306, for the entry in column (2), —
 (a) occurring against heading 6306, the following shall be substituted, namely: —

"TARPAULINS, AWNINGS AND SUNBLINDS; TENTS (INCLUDING TEMPORARY CANOPIES AND SIMILAR ARTICLES); SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS";

(b)occurring after tariff item 63061990, the following entry shall be substituted, namely: ---

"- Tents (including temporary canopies and similar articles):";

(41) in Chapter 68, —

(i) in Note 1, in clause (*k*), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(ii) in heading 6802, for the words "largest surface area", the words "largest face" shall be substituted;

(iii) in heading 6815, —

(a) for the entry in column (2) occurring against tariff item 6815 91 00, the following entry shall be substituted, namely: —

"- - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite";

(42) in Chapter 69, —

(i) for Note 1, the following Note shall be substituted, namely: —

"1. This Chapter applies only to ceramic products which have been fired after shaping:

- (a)headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903;
- (b) articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
- (c)Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.";

(ii) in Note 2, in clause (ij), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(iii) in heading 6903, —

(a) in the entry in column (2) occurring against heading 6903, for the words "SHEATHS AND RODS", the words "SHEATHS, RODS AND SLIDGE GATES" shall be substituted;

(43) in Chapter 70, —

(a) in Note 1, —

(i) after clause (c), the following clauses shall be inserted, namely: —

"(*d*) front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

(*e*) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;";

(ii) the existing clauses (d), (e), (f) and (g)shall respectively be re-lettered as (f),(g),(h) and (ij), and in clause (g) as so re-lettered, for the words, "lamps or lighting fittings", the words "luminaires and lighting fittings" shall be substituted; (b)in heading7001, —

(i) for the entry in column (2) occurring against heading 7001, the following shall be substituted, namely: —

"CULLET AND OTHER WASTE AND SCRAP OF GLASS, EXCLUDING GLASS FROM CATHODE RAY TUBES OR OTHER ACTIVATED GLASS OF HEADING 8549; GLASS IN THE MASS";

(ii) for the entry in column (2) occurring against sub-heading 7001 00, the following shall be substituted, namely: —

"- Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 8549; glass in the mass";

(c) in heading 7011, in the entries in column (2) occurring against the heading 7011, for the words "ELECTRIC LAMPS", the words "ELECTRIC LAMPS AND LIGHT SOURCES" shall be substituted;

(d)for heading 7019, for the entry in column (2) occurring against heading 7019, the following shall be substituted, namely: —

"GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, ROVINGS, WOVEN FABRICS)"

(44) in Chapter71, —

(i) in heading 7112, in the entry in column (2) occurring against heading 7112, after the words "RECOVERY OF PRECIOUS METAL", the words "RECOVERY OF PRECIOUS METAL OTHER THAN GOODS OF HEADING 8549" shall be substituted;

(45) in Section XV, —

(i) in Note 1, in clause (*k*), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(ii) in Note 2, for clause (*a*), the following clause shall be substituted, namely: —

"(*a*) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 9021);";

(iii) in Note 7, for the words "Interpretative Rules", the words "General Interpretative Rules" shall be substituted;

(iv) in Note 8, for clause (a), the following clause shall be substituted, namely: —

"(*a*) Waste and scrap:

- (i) all metal waste and scrap;
- (ii) metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.";

(v)after Note 8, the following Note shall be inserted, namely: ----

'9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions shall have the meanings hereby assigned to them:

(a)Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid crosssection along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal crosssection may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c)Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e)Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the fore going cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.'; (i) in the Note, clauses (*d*), (*e*), (*f*), (*g*) and (*h*) shall be omitted;

- (47) in Chapter 75,
 - (i) the Note shall be omitted;
 - (ii) for the words, figure, brackets and letter "Chapter Note 1 (c)", the words, figure, brackets and letter "Note 9 (c) to Section XV" shall be substituted;
- (48) in Chapter 76,
 - (i) the Note shall be omitted;

(ii) in sub-heading Note 2, for the words, figure, brackets and letter "Chapter Note 1 (c)", the words, figures, brackets and letter "Note 9 (c) to Section XV" shall be substituted;

- (49) in Chapter 78, the Note shall be omitted;
- (50) in Chapter 79, the Note shall be omitted;
- (51) in Chapter 80, the Note shall be omitted;
- (52) in Chapter 81,
 - (i) Sub-heading Note shall be omitted;
 - (ii) in heading 8112, —

(a) for the entry in column (2) occurring against heading 8112, the following entry shall be substituted, namely: —

"BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (COLUMBIUM), ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP";

(53) in Section XVI, —

(i) in Note 2, in clause (*b*), for the portion beginning with the word "However" and ending with the words and figures "in heading 8517", the following shall be substituted, namely: —

"However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529";

(ii)

after Note 5, the following Note shall be inserted, namely: ----

'6. (*a*) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards and electrical or electronic articles that—

- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
- (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations;
- (b)mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 8549;
- (c) this Section does not cover municipal waste as defined in Note 4 to Chapter 38.';
- (54) in Chapter 84,
 - (i) for Note 2, the following Note shall be substituted, namely: —

"2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401

to 8424, or heading 8486 and at the same time to a description in one or more of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group or under heading 8486, as the case may be, and not the latter group.

(a)heading 8419 does not, however, cover:

(i) germination plant, incubators or brooders (heading 8436);

(ii)grain dampening machines (heading 8437);

- (iii) diffusing apparatus for sugar juice extraction (heading 8438);
- (iv) machinery for the heat-treatment of textile yarns, fabrics or made-up textile articles (heading 8451); or
- (v) machinery or plant, designed for a mechanical operation, in which a change of temperature, even, if necessary, is subsidiary.
- (b) heading 8422 does not cover:
 - (i)sewing machines for closing bags or similar containers (heading 8452); or
 - (ii) office machinery of heading 8472.

(c)heading 8424 does not cover:

- (i)ink-jet printing machines (heading 8443); or
- (ii) water-jet cutting machines (heading 8456).";

(ii) after Note 4, the following Note shall be inserted, namely: —

'5. For the purposes of heading 8462, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener and a shear.';

(iii) the existing Notes 5, 6, 7 and 8 shall respectively be re-numbered as Notes 6, 7, 8 and 9, and after Note 9 as so re-numbered, the following Note shall be inserted, namely: —

'10. For the purposes of heading 8485, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 8485 are to be classified in that heading and in no other heading of the Nomenclature.';

(iv) the existing Note 9 shall be renumbered as Note 11 thereof, and in Note 11 as so-renumbered, in clause (*a*), for the words, figures, brackets and letters "Notes 9 (*a*) and 9 (*b*)", the words, figures, brackets and letters "Note 12 (*a*) and 12 (*b*)" shall be substituted;

(v)in Sub-heading Note (2), for the word, figure, brackets and letter "Note 5 (c)", the word, figure, brackets and letter "Note 6 (c)" shall be substituted;

(vi) in heading 8414, —

(a)in the entry in column (2) occurring against heading 8414, for the word "FILTERS", the words "FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS" shall be substituted;

(vii) in heading 8418, for the entry in column (2) occurring against sub-heading 8418 10, the following entry shall be substituted, namely: —

"- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof:";

(viii) in heading 8438, in the entry in column (2) occurring against heading 8438, for the words

"VEGETABLE FATS" the words "VEGETABLE OR MICROBIAL FATS" shall be substituted; (ix) for heading 8462 for the entry in column (2) occurring against heading 8462, the following entry shall be substituted, namely: —

"8462 MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE FORGING (EXCLUDING ROLLING MILLS); MACHINE-TOOLS (INCLUDING PRESSES, SLITTING LINES AND CUT-TO-LENGTH LINES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING, NOTCHING OR NIBBLING (EXCLUDING DRAW-BENCHES); PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE"

(x)in heading 8479, —

(a) for the entry in column (2) occurring against sub-heading 8479 20, the following entry shall be substituted, namely: —

"- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils";

(xi) in heading 8482, for tariff item 8482 40 00, for the entry in column (2) occurring against tariff item 8482 40 00, the following entry shall be substituted, namely: —

"- Needle roller bearings, including cage and needle roller assemblies"

(xii) in heading 8486, in the entry in column (2), —

(a) occurring against heading 8486, for the word, figure, brackets and letter "Note 9 (c)", the word, figures, brackets and letter "Note 11 (c)" shall be substituted;

(b) occurring against tariff item 84864000, for the word, figure, brackets and letter "Note 9 (c)", the word, figures, brackets and letter "Note 11 (c)" shall be substituted;

(55) in Chapter 85, —

(i) after Note 4, the following Note shall be inserted, namely: —

'5. For the purposes of heading 8517, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.';

(ii) the existing Note 5 shall be re-numbered as Note 6 thereof, and after Note 6 as so re-numbered, the following Note shall be inserted, namely: —

'7. For the purposes of heading 8524, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 8524 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 8524 shall take precedence over any other heading in the Nomenclature.';

(iii) the existing Notes 6 and 7 shall respectively be re-numbered as Notes 8 and 9;

(iv) the existing Note 8 shall be re-numbered as Note 10 thereof, and-

(a) the existing Note 10 shall be omitted;

(b)after Note 10 as so re-numbered, the following Note shall be inserted, namely: ----

'11. For the purposes of heading 8539, the expression "light-emitting diode (LED) light sources" covers-

(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 8536 or 8542 for the purposes of providing power supply or power control. Light-emitting diode (LED)modulesdonothaveacapdesignedtoalloweasyinstallationorreplacementina luminaire and ensure mechanical and electrical contact.

(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and lightemitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.';

(v)the existing Note 9 shall be re-numbered as Note 12 thereof and in Note 12 as so re-numbered, —

(a) for the clause (*a*), the following clause shall be substituted, namely: —

(a) (*i*) "Semiconductor devices" are semiconductor devices, the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductorbased sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor- based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean, —

(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and

converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(*ii*) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;";

(b) in clause (b), in sub-clause (iv), in sub-paragraph (3), for item (a), the following item shall be substituted, namely: —

'(*a*) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure.

"Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.';

(vi) for Sub-heading Note, the following Sub-heading Notes shall be substituted, namely: ----

'Sub-heading Notes:

1. Sub-heading 8525 81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics: —

- writing speed exceeding 0.5 mm per micro second;

- time resolution 50 nanoseconds or less;

- frame rate exceeding 225,000 frames per second.

2. In respect of sub-heading 8525 82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×103 Gy(silicon) (5×106 RAD (silicon)), without operational degradation.

3. Sub-heading 8525 83 covers night vision television cameras, digital cameras and video

camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This sub-heading excludes thermal imaging cameras (generally sub-heading 852589).

4. Sub-heading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45mm.

5. For the purposes of sub-headings 8549 11 to 8549 19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.'; (vii) in heading 8501, —

(vir) in heading 6501, —

(a) for the entry in column (2) occurring after tariff item 8501 20 00 and the entries relating thereto, the following entry shall be substituted, namely: —

"- Other DC motors; DC generators, other than photovoltaic generators:";

(b)for the entry in column (2) occurring after tariff item 8501 53 90 and the entries relating thereto, the following entry shall be substituted, namely: —

"- AC generators (alternators), other than photovoltaic generators:";

(viii) in heading 8517, —

(a) in the entry in column (2) occurring against the heading 8517, for the words "including TELEPHONES", the words "including SMARTPHONES AND OTHER TELEPHONES" shall be substituted;

(b)in the entry in column (2) occurring after the heading 8517 and the entry relating thereto, for the words "*including telephones*", the words "*including smartphones and other telephones*" shall be substituted;

(ix) in heading 8529, —

(a) in the entry in column (2) occurring against the heading 8529, for the figures "8525", the figures "8524" shall be substituted;

(x) in heading 8539, —

(*a*)in the entry in column (2) occurring against the heading 8539, for the words and brackets "LIGHT-EMITTING DIODE (LED) LAMPS", the words and brackets "LIGHT-EMITTING DIODE (LED) LIGHT SOURCES" shall be substituted;

(xi) in heading 8541, —

(a) for the entry in column (2) occurring against the heading 8541, the following entry shall be substituted, namely: —

"SEMICONDUCTOR DEVICES (FOR EXAMPLE, DIODES, TRANSISTORS, SEMICONDUCTOR BASED TRANSDUCERS); PHOTO SENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED), WHETHER OR NOT ASSEMBLED WITH OTHER LIGHT-EMITTING DIODES (LED); MOUNTED PIEZO-ELECTRIC CRYSTALS";

(56) in section XVII, in Note 1, in clause (*k*), for the words "lamps or lighting fittings", the words "luminaires and lighting fittings and parts thereof" shall be substituted;

(57) in Chapter 87, —

(i) after Note 4, the following shall be inserted, namely: —

"Sub-heading Note:

1.Sub-heading 8708 22 covers:

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 8701 to 8705.";

(ii) in heading 8702, in the entry in column (2) occurring against sub-heading 870230, the word "reciprocating" shall be omitted;

(iii) in heading 8703, in the entry in column (2), —

(a) occurring after tariff item 8703 10 90 and the entries relating thereto, the word "reciprocating" shall be omitted;

(b)occurring against sub-heading 870340, the word "reciprocating" shall be omitted;

(c) occurring against sub-heading 870360, the word "reciprocating" shall be omitted;

(iv) in heading 8711, in the entry in column (2), —

(a) occurring against sub-heading 871110, the word "reciprocating" shall be omitted; (b) occurring against sub-heading 871120, the word "reciprocating" shall be omitted; (c) occurring against sub-heading 871130, the word "reciprocating" shall be omitted; (d) occurring against sub-heading 871140, the word "reciprocating" shall be omitted; (e) occurring against tariff item 87115000, the word "reciprocating" shall be omitted;

(58) in Chapter 88, —

(i) for the Note, the following shall be substituted, namely: —

'Note:

1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 8801, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 9503).

Sub-heading Notes:

1. For the purposes of sub-headings 8802 11 to 8802 40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2. For the purposes of sub-headings 8806 21 to 8806 24 and 8806 91 to 8806 94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.';

(ii) in heading 8802, in the entry in column (2) occurring against the heading 8802, for the word "AIRCRFT", the words "AIRCRAFT, EXCEPT UNMANNED AIRCRAFT OF HEADING 8806" shall be substituted;

(59) in Chapter 90, —

(i) in Note 1, for clause (f), the following clause shall be substituted, namely: —

"(*f*) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 9021;";

(ii) in heading 9006, —

(a) for the entry in column (2) occurring against sub-heading 9006 53, the following entry shall be substituted, namely: —

"- - For roll film of a width of 35 mm:";

(iii) in heading 9013, —

(a) for the entry in column (2) occurring against heading 9013, the following entry shall be substituted, namely: —

"LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER";

(iv) in heading 9022, —

(a) in the entry in column (2) occurring against heading 9022, for the words "OR GAMMA", the words ", GAMMA OR OTHER IONISING" shall be substituted;

(b)in the entry in column (2) occurring after tariff item 9022 19 00 and the entries relating thereto, for the words "OR GAMMA", the words ", GAMMA OR OTHER IONISING" shall be substituted;

(v)in heading 9030, —

(a) in the entry in column (2) occurring after tariff item 9030 20 00 and the entries relating thereto, for the word "*power*", the words and brackets "*power* (*other than those for measuring or checking semiconductor wafers or devices*)" shall be substituted;

(b) for the entry in column (2) occurring against tariff item 9030 82 00, the following shall be substituted, namely: —

"--For measuring or checking semiconductor wafers or devices (including integrated circuits)";

(vi) in heading 9031, for the entry in column (2) occurring against tariff item 9031 41 00, the following entry shall be substituted, namely: —

"- - For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)";

(60) in Chapter 94, —

(i) in the Chapter heading, for the words "lamps and lighting fittings", the words "*luminaires and lighting fittings*" shall be substituted;

(ii) in Note 1, —

(a) in clause (*f*), for the words "lamps and lighting fittings", the words "lamps or light sources and parts thereof" shall be substituted;

(b) in clause(l), —

(a) for the words "lamps or lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(b) for the words "electric garlands", the words "lighting strings" shall be substituted; (iii) for Note 4, the following Note shall be substituted, namely: —

'4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

"Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.';

(iv) in heading 9405, ----

(a) in the entry in column (2) occurring against heading 9405, for the words "LAMPS AND LIGHTING FITTINGS", the words "LUMINAIRES AND LIGHTING FITTINGS" shall be substituted;

(61)

in Chapter 95, — (i) in Note 1, —

(a) after clause (o), the following clause shall be inserted, namely: —

"(*p*) unmanned aircraft (heading8806);";

(b)the existing clauses (p), (q), (r), (s), (t), (u), (v) and (w) shall respectively be re-lettered as clauses (q), (r), (s), (t), (u), (v), (w) and (x);

(c) after Note 5, the following Note shall be inserted, namely: ----

'6. For the purposes of heading 9508:

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposesbuilt path. Water park amusements only include equipment designed specifically for water parks; and the expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading9504.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.';

(ii) in heading 9504, for the entry in column (2) occurring against the heading 9504, the following entry shall be substituted, namely: —

"VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, BANK NOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT";

(iii) for heading 9508, for the entry in column (2) occurring against the heading 9508, the following entry shall be substituted, namely: —

"TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PARK AMUSEMENTS; FAIRGROUND AMUSEMENTS, INCLUDING SHOOTING GALLERIES; TRAVELLING THEATRES" (i) in Note 1, in clause (k), for the words "lamps and lighting fittings", the words "luminaires and lighting fittings" shall be substituted;

(ii) for the entry in column (2) occurring against tariff item 9609 10 00, the following entry shall be substituted, namely: —

"- Pencils and crayons, with leads encased in a sheath";

(iii) for heading 9617, sub-heading 9617 00, tariff item 9617 00 11 and the entries relating thereto, the following shall be substituted, namely: —

"9617 VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE; PARTS THEREOF OTHER THAN GLASS INNERS

9617 00 - Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners:

- - - Vacuum flasks and other vacuum vessels, complete:

9617 00 11 - - - - Vacuum flasks having a capacity not exceeding 0.75 l

(iv) for heading 9619, sub-heading 9619 00 and the entries relating thereto, the following shall be substituted, namely: —

"9619 SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS (DIAPERS), NAPKIN LINERS AND SIMILAR ARTICLES, OF ANY MATERIAL

9619 00 - Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material: ";

(63) in Chapter 97, —

(i) after Note 1, the following Note shall be inserted, namely: —

"2. Heading 9701 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.";

(ii) the existing Notes 2, 3, 4 and 5 shall respectively be re-numbered as Notes 3, 4, 5 and 6;
(iii) for heading 9701, for the entry in column (2) occurring against heading 9701, the following entry shall be substituted, namely: —

"PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAQUES"

(iv) for heading 9705, for the entry in column (2) occurring against heading 9705, the following entry shall be substituted, namely: —

"COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, PALEONTOLOGICAL, OR NUMISMATIC INTEREST".